

Exhibit D

Time Detail for the Compensation Period September 25, 2006 through February 2, 2007

D-1

Exhibit D

Delphi Corporation

Summary of 2006 Fees by Professional

For the Period September 30, 2006 through October 27, 2006

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
2006 Consolidated Audit - A1									
Rothmund	Mario Valentin	MVR	Senior	9/30/2006	Perform Saginaw Physical Inventory at the Saginaw facility, including 7 plants	8.0			A1
Sapp	Jennifer S.	JSS	Staff	9/30/2006	Perform physical inventory observation at Athens, AL.	5.0			A1
Tau	King-Sze	KST	Senior	9/30/2006	Performed physical inventory observation at Saginaw Division.	8.0			A1
Aquino	Heather	HRA	Client Serving Associate	10/1/2006	Work on int'l deliverables log.	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	10/1/2006	Budget Preparation for E&C & AHG	1.1			A1
Simpson	Jamie	JS	Senior Manager	10/1/2006	Review of TSRS TDPE agenda.	0.5			A1
Simpson	Jamie	JS	Senior Manager	10/1/2006	Review of TSRS Technology summary.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/2/2006	Correspondence with J. Simpson regarding Delphi Staffing.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	10/2/2006	Correspondence with J. Simpson and M. Hatzfeld regarding schedule/budget.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/2/2006	Correspondence with A. Ventimiglia regarding Delphi Staffing Week of 10/9.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/2/2006	Print, log and organize international deliverables received.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	10/2/2006	Correspondence with M. Boehm regarding New Computer Information.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/2/2006	Correspondence with M. Sakowski regarding E&Y Updated MAC Address.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/2/2006	Correspondence with A. Ranney regarding files for workpaper drawer.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/2/2006	Miscellaneous activities such as providing assistance to engagement team.	1.9			A1
Barwin	Kristen N.	KNB	Staff	10/2/2006	E&C - Review and document Cash balance	0.8			A1
Barwin	Kristen N.	KNB	Staff	10/2/2006	E&C - Reperform Rochester Plant SAS 65 Testing	3.6			A1
Barwin	Kristen N.	KNB	Staff	10/2/2006	E&C - Document Prepaid Expenses Interim Testing	3.6			A1
Barwin	Kristen N.	KNB	Staff	10/2/2006	E&C - Meeting with team to discuss interim and independent testing	1.8			A1
Boehm	Michael J.	MJB	Manager	10/2/2006	DPSS Interim - Review of substantive accrual and AP workpaper documentation.	1.8			A1
Boehm	Michael J.	MJB	Manager	10/2/2006	E&S Interim - Review of documentation related to API activity in Kokomo, IN.	1.1			A1
Cash	Kevin L.	KLC	Partner	10/2/2006	Preparation for and meeting with L. Eady re Entity Level Controls testing and documentation	0.8			A1
Cash	Kevin L.	KLC	Partner	10/2/2006	Time spent obtaining ID badge and setting up network connectivity	0.6			A1
Cash	Kevin L.	KLC	Partner	10/2/2006	Preparation for and participation in Risk Management preparation meeting	2.4			A1
Cash	Kevin L.	KLC	Partner	10/2/2006	Review of budget to actual analysis and planning documents	1.8			A1
Craig	Tashawna N.	TNC	Staff	10/2/2006	Saginaw - Reperformed management's testing for Employee Cost Cycle	1.2			A1
Craig	Tashawna N.	TNC	Staff	10/2/2006	Saginaw - Performed independent test of controls for Fixed Asset cycle.	2.2			A1
Craig	Tashawna N.	TNC	Staff	10/2/2006	Saginaw - Worked on modifications to Delphi Corp Worldwide Income Statement	2.8			A1
Craig	Tashawna N.	TNC	Staff	10/2/2006	Saginaw - Performed independent test of controls for the Employee Cost cycle.	2.8			A1
Craig	Tashawna N.	TNC	Staff	10/2/2006	Saginaw - Met with M. Hatzfeld regarding changes to Delphi-Saginaw schedule.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ford	David Hampton	DHF	Staff	10/2/2006	Packard - Audited maintance and repair accounts	2.1			A1
Ford	David Hampton	DHF	Staff	10/2/2006	Packard - Time spent working on expenditures testing.	0.7			A1
Ford	David Hampton	DHF	Staff	10/2/2006	Packard - Wrap of credit memo and purchases sample.	0.7			A1
Harbaugh	James M.	JMH	Senior	10/2/2006	DPSS - Preparing summary of control testing from round one.	3.2			A1
Harbaugh	James M.	JMH	Senior	10/2/2006	DPSS - Testing inventory controls.	3.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/2/2006	Meeting with J. Henning and T. Timko re: Steering committee audit progress, ACS, Catalyst and E&Y observations on SAS 65 procedures.	1.0			A1
Horner	Kevin John	KJH	Staff	10/2/2006	T&I Interim: call with N. Miller to discuss procedures for tie out of physical inventory observations.	0.4			A1
Horner	Kevin John	KJH	Staff	10/2/2006	T&I Interim: met with C. Tompkins, P. Moran, and J. Sienkiewicz regarding perpetual listing to tie in test counts from inventory observations.	0.9			A1
Horner	Kevin John	KJH	Staff	10/2/2006	T&I Interim: met with J. Sienkiewicz to discuss the ZAPI_COMP report from SAP to tie in test counts from our physical inventory observations.	0.8			A1
Horner	Kevin John	KJH	Staff	10/2/2006	T&I Interim: faxed fixed asset reconciliations to N. Miller.	0.1			A1
Horner	Kevin John	KJH	Staff	10/2/2006	T&I Interim: call from N. Miller to discuss reconciliations at T&I.	0.2			A1
Horner	Kevin John	KJH	Staff	10/2/2006	T&I Interim: began cut-off testing for shipments and receipts of inventory for the Lockport and Columbus plant	3.9			A1
Horner	Kevin John	KJH	Staff	10/2/2006	T&I Interim: formatted spreadsheet for documentation of cut-off testing for receipts and shipments of inventory	0.6			A1
Horner	Kevin John	KJH	Staff	10/2/2006	T&I Interim: answered questions from J. Nicol regarding test of controls procedures relating to the expenditures cycle	1.1			A1
Imberger	Guido	GI	Senior Manager	10/2/2006	Saginaw - Review of changes to risk assessment made at corporate	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	10/2/2006	E&C - Time incurred assisting E&Y staff members with questions regarding independent control testing	0.8			A1
Kearns	Matthew R.	MRK	Senior	10/2/2006	Internal meeting with E&Y - E&C team members discussing interim audit status	0.9			A1
Marold	Erick W.	EWM	Senior	10/2/2006	E&S - Review of workstream inventory cycle counts.	1.9			A1
Marold	Erick W.	EWM	Senior	10/2/2006	E&S - Additional detail review of annual physical inventory.	2.9			A1
Miller	Nicholas S.	NSM	Manager	10/2/2006	Discussion with S. Kane regarding the Delphi derivative process, and preparation of a package to send to him for review.	0.7			A1
Miller	Nicholas S.	NSM	Manager	10/2/2006	Discussing Packard open items with D. Ford.	0.4			A1
Miller	Nicholas S.	NSM	Manager	10/2/2006	Discussion with D. Kolano to get resumes for employees in internal audit.	0.3			A1
Miller	Nicholas S.	NSM	Manager	10/2/2006	Review of interim T&I workpapers, including AP, Fixed Assets and Tooling.	2.1			A1
Miller	Nicholas S.	NSM	Manager	10/2/2006	T&I - Time spent with K. Horner discussing inventory audit strategy/process, including developing a plan for tying out the inventory observation test counts.	0.3			A1
Nicol	Jeremy M.	JMN	Staff	10/2/2006	Reviewing PwC testing within the expenditure cycle.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	10/2/2006	Discussed expenditure cycle issues with R. Burrell.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	10/2/2006	Expenditure cycle testing and documentation of testing.	3.4			A1
Nicol	Jeremy M.	JMN	Staff	10/2/2006	Discussed preproduction capitalization issues with B. Kolb.	0.6			A1
Nicol	Jeremy M.	JMN	Staff	10/2/2006	Communications regarding needed documentation of both the payroll and expenditure cycle.	1.6			A1
Peterson	Christopher A.	CAP	Manager	10/2/2006	Updated the ITGC review note tracker for mgt's testing.	3.4			A1
Peterson	Christopher A.	CAP	Manager	10/2/2006	Processed documentation sent by IAS to clear review notes.	1.5			A1
Ranney	Amber C.	ACR	Senior	10/2/2006	Dayton Interim-following-up with the client on open items.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	10/2/2006	Dayton Interim-wrapping up interim audit documentation and control testing documentation in preparation of general review.	4.6			A1
Rothmund	Mario Valentin	MVR	Senior	10/2/2006	E&C - Started the Inventory Interim Substantive procedures	5.9			A1
Rothmund	Mario Valentin	MVR	Senior	10/2/2006	Budget discussion and preparation with M. Hatzfeld for E&C & AHG	2.6			A1
Saimoua	Omar Issam	OIS	Staff	10/2/2006	E&C - Performed SAS 65 testing on the accounts receivable cycle.	4.6			A1
Saimoua	Omar Issam	OIS	Staff	10/2/2006	E&C - Performed some of the independent testing and the substantive procedures for the accounts receivable area in conjunction with the SAS 65.	4.4			A1
Sheckell	Steven F.	SFS	Partner	10/2/2006	Review staffing and budget information	1.1			A1
Sheckell	Steven F.	SFS	Partner	10/2/2006	International coordination	0.9			A1
Sheckell	Steven F.	SFS	Partner	10/2/2006	Attend IT update meeting	1.6			A1
Simpson	Jamie	JS	Senior Manager	10/2/2006	Discussion with E. Marold on AR set off questions.	0.4			A1
Simpson	Jamie	JS	Senior Manager	10/2/2006	Discussion with N. Miller on derivatives planning conf. call.	0.5			A1
Simpson	Jamie	JS	Senior Manager	10/2/2006	Discussion with H. Aquino regarding eng. economics analysis.	0.2			A1
Simpson	Jamie	JS	Senior Manager	10/2/2006	Review of quarterly and annual draft management representation letters.	1.6			A1
Simpson	Jamie	JS	Senior Manager	10/2/2006	Attend TSRS status meeting.	1.1			A1
Simpson	Jamie	JS	Senior Manager	10/2/2006	Review of application controls program.	1.3			A1
Simpson	Jamie	JS	Senior Manager	10/2/2006	Discussion with S. Pacella regarding TSRS TDPE meeting.	1.2			A1
Stewart	William E.	WES	Partner	10/2/2006	Review of Delphi 2005 10K for Fraud considerations project	3.9			A1
Tau	King-Sze	KST	Senior	10/2/2006	Saginaw - Updating status of PBC List with B. Prueter.	0.6			A1
Threet	Crystal M.	CMT	Staff	10/2/2006	DPSS - Documentation of subsequent cash receipts.	4.8			A1
Threet	Crystal M.	CMT	Staff	10/2/2006	DPSS - Documentation of significant purchase contracts.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Threet	Crystal M.	CMT	Staff	10/2/2006	DPSS - Preparing envelopes and mail merge for AR confirmations.	1.7			A1
Aquino	Heather	HRA	Client Serving Associate	10/3/2006	Work on Estimate to complete vs. ARMS schedule per J Simpson.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/3/2006	Correspondence with J. Simpson regarding Delphi Budget to Actual analysis status.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/3/2006	Work on updating estimate August hours by division and budget analysis schedules.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/3/2006	Print, log and organize international deliverables received.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/3/2006	Correspondence with J. Simpson regarding int'l deliverables for review and int'l status log.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/3/2006	Work on updating Delphi Team Phone List and Other for comparison of acknowledgement of instructions per Hegelmann.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/3/2006	Coordination of E-Room conference call.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/3/2006	Correspondence with CBK and J. Simpson regarding Martin E. Welch - Executive Profile.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/3/2006	Correspondence with S. Sheckell and M. Sakowski regarding CFO Report Meeting - Next Week	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/3/2006	Correspondence with S. Sheckell, E. Slazinski and K. Manciani regarding Tiger game 10/6.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/3/2006	Correspondence with M. Hatzfeld and N. Miller regarding Packard TDPE details.	0.1			A1
Barwin	Kristen N.	KNB	Staff	10/3/2006	E&C -Review and document Investments balance for interim testing	3.6			A1
Barwin	Kristen N.	KNB	Staff	10/3/2006	E&C - Prepare Lead Sheets for interim testing	0.8			A1
Barwin	Kristen N.	KNB	Staff	10/3/2006	E&C - Document Cash Interim Testing	3.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barwin	Kristen N.	KNB	Staff	10/3/2006	E&C - Discussion with A. Renaud regarding investment balance	1.6			A1
Chamarro	Destiny D.	DDC	Staff	10/3/2006	Updated PBC listing.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	10/3/2006	Discussion with D. Gustin regarding AR confirmations	0.6			A1
Chamarro	Destiny D.	DDC	Staff	10/3/2006	Worked on AR (requesting documents, documentating workpapers)	2.2			A1
Chamarro	Destiny D.	DDC	Staff	10/3/2006	Worked on TOC for expenditure	1.1			A1
Chamarro	Destiny D.	DDC	Staff	10/3/2006	Worked on TOC for Revenue Cycle	0.9			A1
Chamarro	Destiny D.	DDC	Staff	10/3/2006	Excess driving time to Saginaw (round trip)	1.3			A1
Craig	Tashawna N.	TNC	Staff	10/3/2006	Saginaw - Reperfomed management's test of controls for employee cost cycle	4.0			A1
Craig	Tashawna N.	TNC	Staff	10/3/2006	Saginaw - Performed independent test of controls for the Employee Cost Cycle	2.4			A1
Craig	Tashawna N.	TNC	Staff	10/3/2006	Saginaw - Selected sample for indendent test of controls for Employee Cost Cycle.	0.8			A1
Craig	Tashawna N.	TNC	Staff	10/3/2006	Saginaw - Met with J. Keberlein, Payroll Manager, regarding support for sample selection	0.8			A1
DeMers	Laurie A.	LAD	Senior Manager	10/3/2006	Conference call with C. Tosto, D. Kelley and J. Hegelmann to discuss status before client meeting.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	10/3/2006	Meeting with C. Tosto and J. Hegelmann to discuss status report format, information needed for Q3 tax provision review.	2.1			A1
Ford	David Hampton	DHF	Staff	10/3/2006	Packard - Audited maintance and repair accounts.	0.9			A1
Ford	David Hampton	DHF	Staff	10/3/2006	Packard - Reviewed, summarized and concluded on largest PO review.	2.2			A1
Ford	David Hampton	DHF	Staff	10/3/2006	Packard - Time spent choosing a fixed asset expenditure sample and providing the request to D. Janowski	2.3			A1
Harbaugh	James M.	JMH	Senior	10/3/2006	DPSS - Answering staff questions.	1.2			A1
Harbaugh	James M.	JMH	Senior	10/3/2006	DPSS - Preparing open items list.	2.1			A1
Harbaugh	James M.	JMH	Senior	10/3/2006	DPSS - Preparing control testing matrix.	2.4			A1
Harbaugh	James M.	JMH	Senior	10/3/2006	DPSS - Obtaining documentation from DPSS.	1.2			A1
Harbaugh	James M.	JMH	Senior	10/3/2006	DPSS - Testing Financial Statement Close process	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/3/2006	Work on budgeting.	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	10/3/2006	Q3 - status update call on timing of Q3 with C. Tosto, L. DeMers and D. Kelley.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	10/3/2006	Q3 - work on putting together client assistance package for quarter, development of status sheet and timing discussions for Q3 work	1.1			A1
Horner	Kevin John	KJH	Staff	10/3/2006	T&I Interim: obtained ZAPI_COMP report for Lockport from J. Sienkiewicz for inventory test counts tie out	0.2			A1
Horner	Kevin John	KJH	Staff	10/3/2006	T&I Interim: met with J. Sienkiewicz to discuss ZAPI_COMP report	0.3			A1
Horner	Kevin John	KJH	Staff	10/3/2006	T&I Interim: updated test of controls document for inventory cycle based on results of controls testing	2.9			A1
Horner	Kevin John	KJH	Staff	10/3/2006	T&I Interim: obtained listing of all inventory accounts that are reconciled, tied out reconciliations that met our scope	1.3			A1
Horner	Kevin John	KJH	Staff	10/3/2006	T&I Interim: met with C. Tompkins to discuss inventory account reconciliations and receive 279 report for Lockport API	0.6			A1
Horner	Kevin John	KJH	Staff	10/3/2006	T&I Interim: prepared interim workpapers for the inventory cycle for N. Miller's, review; signed-off on corresponding worksteps in AWS	0.9			A1
Kearns	Matthew R.	MRK	Senior	10/3/2006	E&C - Reviewing independent control testing performed by E&Y staff members	4.4			A1
Kearns	Matthew R.	MRK	Senior	10/3/2006	E&C - Reviewing SAS 65 reperformance testing performed by E&Y staff members over inventory and revenue	3.3			A1
Kearns	Matthew R.	MRK	Senior	10/3/2006	Internal meeting with E&Y, E&C team members discussing testing approach regarding cash, prepaids and controls testing	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/3/2006	Status update.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	10/3/2006	Response to European team questions on interim testing.	2.1			A1
Marold	Erick W.	EWM	Senior	10/3/2006	Discussions with J. Nolan regarding GM Setoff and related review of supporting documentation.	2.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	10/3/2006	Documented open items within the E&S interim audit procedures.	3.1			A1
Miller	Nicholas S.	NSM	Manager	10/3/2006	Review of T&I inventory work completed to date.	1.4			A1
Miller	Nicholas S.	NSM	Manager	10/3/2006	Review of the PwC validation programs to understand what controls were tested and which were labeled as n/a at T&I.	3.1			A1
Nicol	Jeremy M.	JMN	Staff	10/3/2006	T&I - Documenting control testing in the control summary documentation for the expenditure cycle.	2.4			A1
Nicol	Jeremy M.	JMN	Staff	10/3/2006	T&I - Meeting with J. Sienkiewicz	1.0			A1
Nicol	Jeremy M.	JMN	Staff	10/3/2006	T&I - Communications with HR and Finance.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	10/3/2006	T&I - Administering expenditure cycle testing.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	10/3/2006	T&I - Reviewing PwC testing for expenditure cycle.	1.8			A1
Pacella	Shannon M.	SMP	Manager	10/3/2006	Preparation of emails to international teams re: status of work performed in Paris to cover ITGCC procedures for Poland.	0.2			A1
Ranney	Amber C.	ACR	Senior	10/3/2006	Corporate Interim-meeting with D. Unrue to discuss the proof of claims process.	1.6			A1
Ranney	Amber C.	ACR	Senior	10/3/2006	Dayton Interim-documenting our AR confirmation procedures.	0.6			A1
Ranney	Amber C.	ACR	Senior	10/3/2006	Dayton Interim-detail reviewing cash account reconciliations.	1.5			A1
Ranney	Amber C.	ACR	Senior	10/3/2006	Dayton Interim-documenting our inquiries related to management's review of unapplied cash	0.6			A1
Ranney	Amber C.	ACR	Senior	10/3/2006	Creating ASM Supplement schedule	0.8			A1
Ranney	Amber C.	ACR	Senior	10/3/2006	Quarterly Review-drafting the Q3 client assistance list	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	10/3/2006	E&C - Performed procedures relating to Inventory independent control testing	6.9			A1
Saimoua	Omar Issam	OIS	Staff	10/3/2006	E&C - Finished performing the SAS 65 for the accounts receivable cycle.	4.3			A1
Saimoua	Omar Issam	OIS	Staff	10/3/2006	E&C - Finished performing the substantive procedures for the accounts receivable cycle and requested the open items list from the appropriate Delphi personal.	4.8			A1
Sheckell	Steven F.	SFS	Partner	10/3/2006	Project status update with J. Simpson	0.9			A1

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Simpson	Jamie	JS	Senior Manager	10/3/2006	Discussion with A. Ranney regarding corporate timing.	0.6			A1
Simpson	Jamie	JS	Senior Manager	10/3/2006	Meeting with D. Unruh to discuss proof of claims process.	1.4			A1
Simpson	Jamie	JS	Senior Manager	10/3/2006	Discussion with A. Ranney regarding Dayton interim work.	0.4			A1
Simpson	Jamie	JS	Senior Manager	10/3/2006	Review of staffing template.	1.1			A1
Stille	Mark Jacob	MJS	Senior	10/3/2006	Documentation of Windows testing.	1.5			A1
Tau	King-Sze	KST	Senior	10/3/2006	Saginaw - Discussion with B. Prueter on physical inventory observation documentation.	0.4			A1
Tau	King-Sze	KST	Senior	10/3/2006	Saginaw - Discussed with L. Ackett regarding the Fixed Assets rollforward that we need.	0.3			A1
Threet	Crystal M.	CMT	Staff	10/3/2006	DPSS - Finish documentation of subsequent cash receipts.	3.7			A1
Threet	Crystal M.	CMT	Staff	10/3/2006	DPSS - Completion of documentation of XM substantive procedures.	2.3			A1
Threet	Crystal M.	CMT	Staff	10/3/2006	DPSS - Preparation of Analytics for Q3	1.6			A1
Tosto	Cathy I.	CIT	Partner	10/3/2006	Review and revise 3rd Qtr schedule and list of requested information	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/4/2006	Correspondence with B. Hamblin regarding Delphi Budget to Actual analysis.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/4/2006	Review Delphi Budget to Actual through 9/29/06 per J. Simpson.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	10/4/2006	Correspondence with M. Rothmund regarding Budget for M. Hatzfeld's divisions.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/4/2006	Correspondence with A. Ventimiglia and J. Simpson regarding Delphi Staffing Request 10.3.06	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/4/2006	Correspondence with J. Hegelmann and A. Krabill regarding Delphi Team Phone List and Other.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/4/2006	Coordination of E-Room conference call.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/4/2006	Time spent working on AIMS query for Delphi.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/4/2006	Correspondence with J. Simpson regarding Derivatives Agenda.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/4/2006	Correspondence with M. Sakowski and M. Boehm regarding E&Y Updated MAC Address.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/4/2006	Correspondence with team and G. Curry regarding network problems with on-site connectivity.	0.3			A1
Barwin	Kristen N.	KNB	Staff	10/4/2006	E&C - Document Investment Testing	3.2			A1
Barwin	Kristen N.	KNB	Staff	10/4/2006	E&C - Investigate Investment Interim Testing	3.8			A1
Barwin	Kristen N.	KNB	Staff	10/4/2006	E&C - Discuss Investment Testing with K. Lentine	0.8			A1
Barwin	Kristen N.	KNB	Staff	10/4/2006	E&C - Understanding of Delphi Investment Policy	2.2			A1
Boehm	Michael J.	MJB	Manager	10/4/2006	E&S Quarterly Review - Correspondence with J. Henning regarding JM airbag issue.	0.2			A1
Boehm	Michael J.	MJB	Manager	10/4/2006	E&S Quarterly Review - Review of documentation related to JM Airbag issue and related discussions with M. McWhorter.	1.2			A1
Boehm	Michael J.	MJB	Manager	10/4/2006	Review of Corporate Staffing model to determine staffing needs for Corporate and Delphi divisions	1.3			A1
Boehm	Michael J.	MJB	Manager	10/4/2006	Discussion with E. Marold regarding review of correspondence to engagement team related to compilation of reconciliation-related issues.	0.8			A1
Boehm	Michael J.	MJB	Manager	10/4/2006	Discussions with A. Krabill regarding FAST Team meeting.	0.3			A1
Boehm	Michael J.	MJB	Manager	10/4/2006	Preparation of materials, and review of Q1 and Q2 fraud workpapers in preparation for meeting with B. Stewart on 10/6	2.1			A1
Chamarro	Destiny D.	DDC	Staff	10/4/2006	Worked on Physical inventory documentation	1.9			A1
Chamarro	Destiny D.	DDC	Staff	10/4/2006	Worked on interim AR.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	10/4/2006	Meet with D. Gustin regarding interim AR.	0.2			A1
Chamarro	Destiny D.	DDC	Staff	10/4/2006	Performed interim work for AP.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	10/4/2006	Meeting with S. Wisniewski to discuss requested items related to interim work for AP.	0.3			A1
Chamarro	Destiny D.	DDC	Staff	10/4/2006	Worked on Revenue TOC	1.2			A1
Chamarro	Destiny D.	DDC	Staff	10/4/2006	Worked on Inventory TOC	2.8			A1
Chamarro	Destiny D.	DDC	Staff	10/4/2006	Travel time to Saginaw (one way).	0.5			A1
Craig	Tashawna N.	TNC	Staff	10/4/2006	Saginaw - Independently tested controls for employee cost cycle	8.0			A1
Ford	David Hampton	DHF	Staff	10/4/2006	Packard - Sent out requests to multiple parties concerning 4411 PED support.	2.1			A1
Ford	David Hampton	DHF	Staff	10/4/2006	Packard - Review the 4411 PED reconciliation.	0.8			A1
Ford	David Hampton	DHF	Staff	10/4/2006	Packard - 4411 PED reconciliation - spoke with preparer regarding how to support total and provided documentation.	1.1			A1
Ford	David Hampton	DHF	Staff	10/4/2006	Packard - Reviewed the disposal listing provided by Janice.	0.8			A1
Ford	David Hampton	DHF	Staff	10/4/2006	Packard - discussion with manager regarding how to sample from disposal listing provided by Janice.	1.2			A1
Ford	David Hampton	DHF	Staff	10/4/2006	Packard - Choose sample from disposal listing and communicated to client accordingly.	1.1			A1
Harbaugh	James M.	JMH	Senior	10/4/2006	ACS - Communicating with D. Fidler our request for AP reports.	1.1			A1
Harbaugh	James M.	JMH	Senior	10/4/2006	DPSS - Reviewing AR testing.	4.4			A1
Harbaugh	James M.	JMH	Senior	10/4/2006	DPSS - Updating controls testing matrix.	1.4			A1
Harbaugh	James M.	JMH	Senior	10/4/2006	DPSS - Communicating reconciliation status to corporate team.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/4/2006	Attend Packard TDPE.	3.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/4/2006	Packard TDPE preparation.	2.0			A1
Hegelmann	Julie Ann	JAH	Senior	10/4/2006	Work on client assistance list / status report for Q3	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	10/4/2006	Audit checklist - review draft of example checklist for use in Delphi audit	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	10/4/2006	Send J. Erickson e-mail re: conference call invite to discuss timing of receipt of Q3 workpapers	0.1			A1
Henning	Jeffrey M.	JMH	Partner	10/4/2006	E&S - Interim audit matters/Sungwoo	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	10/4/2006	T&I Interim: met with P. Moran to discuss consignment reconciliations and consignment confirmation we need to send out	0.4			A1
Horner	Kevin John	KJH	Staff	10/4/2006	T&I Interim: Discussion with A. Gallaher regarding supporting documentation received for the scrap inventory item for test of controls	0.6			A1
Horner	Kevin John	KJH	Staff	10/4/2006	T&I Interim: updated test of controls document for the inventory cycle for results of testing around physical inventory procedures	3.9			A1
Huffman	Derek T.	DTH	Senior	10/4/2006	Cleared SAP walkthrough review comments	0.9			A1
Kearns	Matthew R.	MRK	Senior	10/4/2006	E&C - Preparing interim substantive audit work	2.3			A1
Kearns	Matthew R.	MRK	Senior	10/4/2006	E&C - Reviewing interim audit work performed by E&Y staff members	6.3			A1
Kearns	Matthew R.	MRK	Senior	10/4/2006	Assisting E&Y staff members with questions regarding testing of E&C account balances	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/4/2006	Review of the latest corporate budget.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/4/2006	DPSS - Status update with M. Boehm.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	10/4/2006	E&S - Discussion of the Hyundai warranty issue.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/4/2006	Coordination for European closing meeting.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/4/2006	Review of FSSC controls testing approach memo.	2.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/4/2006	Review of tax audit program.	1.1			A1
Miller	Nicholas S.	NSM	Manager	10/4/2006	Conference call with S. Kane and J. Simpson to discuss the Delphi derivative process.	0.9			A1
Miller	Nicholas S.	NSM	Manager	10/4/2006	Time spent with M. Hatzfeld to discuss the issues at Packard and the agenda for the team planning event.	2.9			A1
Miller	Nicholas S.	NSM	Manager	10/4/2006	Work on completing the ASM attachments, including the significant risk documents.	1.9			A1
Miller	Nicholas S.	NSM	Manager	10/4/2006	T&I - Review of PwC's testing of the FSC process.	2.1			A1

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Miller	Nicholas S.	NSM	Manager	10/4/2006	T&I - Review of PwC's testing of the treasury process.	1.1			A1
Miller	Nicholas S.	NSM	Manager	10/4/2006	T&I - Review of the Expenditures and AP testing completed to date and discussions about the testing with J. Nicol.	2.1			A1
Nicol	Jeremy M.	JMN	Staff	10/4/2006	Working on Accounts Payable Reconciliations.	2.1			A1
Nicol	Jeremy M.	JMN	Staff	10/4/2006	Meeting with R. Burrell regarding reconciliations.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	10/4/2006	Refined workpaper documentation for the expenditure cycle.	3.9			A1
Ranney	Amber C.	ACR	Senior	10/4/2006	Corporate Interim-Meeting with audit team to discuss AR Analysis and creating a schedule to give to client.	3.2			A1
Ranney	Amber C.	ACR	Senior	10/4/2006	Dayton - Interim-going over audit workpapers with Sr. Manager.	0.8			A1
Ranney	Amber C.	ACR	Senior	10/4/2006	Discussing AWS guidelines for team distribution.	0.4			A1
Ranney	Amber C.	ACR	Senior	10/4/2006	Creating a program of procedures to address significant audit risks.	3.4			A1
Rothmund	Mario Valentin	MVR	Senior	10/4/2006	E&C - Walked the staff through Investments procedures	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	10/4/2006	E&C - Hyperion to SAP Walk for Inventory accounts.	2.3			A1
Rothmund	Mario Valentin	MVR	Senior	10/4/2006	E&C - Meeting with N. Saad and A. Renaud regarding Hyperion to SAP Walk for Inventory accounts.	0.9			A1
Rothmund	Mario Valentin	MVR	Senior	10/4/2006	E&C - Worked on inventory interim procedures, such as substantive procedures to support the Inventory balances with the detail broken out by RM, WIP and FG	3.8			A1
Saimoua	Omar Issam	OIS	Staff	10/4/2006	Prepared the budget for AHG and E&C .	4.3			A1
Saimoua	Omar Issam	OIS	Staff	10/4/2006	E&C - Met with M. Kearns, M. Rothmund and K. Barwin for E&C status update.	1.1			A1
Saimoua	Omar Issam	OIS	Staff	10/4/2006	Prepared the payroll sample to be selected for performing our independent testing for E&C and AHG.	4.6			A1
Sheckell	Steven F.	SFS	Partner	10/4/2006	Discuss various audit topics with A. Krabill	0.9			A1

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Sheckell	Steven F.	SFS	Partner	10/4/2006	Discuss accounts receivable and allowance with team	1.0			A1
Sheckell	Steven F.	SFS	Partner	10/4/2006	Review planning files	1.6			A1
Simpson	Jamie	JS	Senior Manager	10/4/2006	Review of Delphi's documentation on derivatives.	0.5			A1
Simpson	Jamie	JS	Senior Manager	10/4/2006	Conf. call with S. Kane to discuss derivatives.	1.2			A1
Simpson	Jamie	JS	Senior Manager	10/4/2006	Discussion with S. Sheckell and A. Ranney regarding AR reserve analysis and proof of claims process.	0.7			A1
Simpson	Jamie	JS	Senior Manager	10/4/2006	Discussion with A. Ranney regarding Dayton interim status.	0.5			A1
Simpson	Jamie	JS	Senior Manager	10/4/2006	Review of Delphi balance sheet scoping analysis.	1.2			A1
Simpson	Jamie	JS	Senior Manager	10/4/2006	Discussion with A. Krabill regarding international AWS file.	0.5			A1
Simpson	Jamie	JS	Senior Manager	10/4/2006	Review of Delphi ASQ summary.	0.5			A1
Simpson	Jamie	JS	Senior Manager	10/4/2006	Review of Q3 and year end rep letter.	0.4			A1
Stille	Mark Jacob	MJS	Senior	10/4/2006	Documentation, research and testing of Windows.	2.1			A1
Tau	King-Sze	KST	Senior	10/4/2006	Saginaw - Updating Master PBC list.	0.5			A1
Tau	King-Sze	KST	Senior	10/4/2006	Saginaw - Performed work on physical inventory.	0.7			A1
Tau	King-Sze	KST	Senior	10/4/2006	Saginaw - Discussion with B. Prueter regarding how we should modify our PBC Master List.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/5/2006	Continue working on updating estimate August hours by division.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/5/2006	Update estimate to complete schedule for budget received for M. Hatzfeld's divisions.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/5/2006	Print, log and file international deliverables received.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	10/5/2006	Coordination of Delphi E-Room Conference Call.	0.4			A1

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Aquino	Heather	HRA	Client Serving Associate	10/5/2006	Work on Derivatives Agenda per J. Simpson and N. Miller.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	10/5/2006	Correspondence with Y. Bain and N. Winn regarding Delphi Supplies	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/5/2006	Preparation of Delphi Bankruptcy News, Issue No. 43 per J. Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/5/2006	Correspondence with S. Kane regarding Delphi Corporation Network Connectivity.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/5/2006	File all reviewed bankruptcy news signed-off by J. Simpson in bankruptcy news binder.	0.3			A1
Barwin	Kristen N.	KNB	Staff	10/5/2006	E&C -Document Investment Interim Testing	3.8			A1
Barwin	Kristen N.	KNB	Staff	10/5/2006	E&C - Document investment testing in AWS	1.2			A1
Barwin	Kristen N.	KNB	Staff	10/5/2006	E&C - Contact with A. Renaud to obtain support.	1.2			A1
Barwin	Kristen N.	KNB	Staff	10/5/2006	E&C - Selections for scrap inventory testing	3.4			A1
Boehm	Michael J.	MJB	Manager	10/5/2006	DPSS Interim - Import of AWS file for DPSS engagement.	0.2			A1
Boehm	Michael J.	MJB	Manager	10/5/2006	DPSS Interim - Discussions with J. Harbaugh regarding status of DPSS interim procedures, confirmation procedures, and XM subsidy procedures.	0.6			A1
Boehm	Michael J.	MJB	Manager	10/5/2006	E&S Interim - Import of synch file for E&S engagement.	0.2			A1
Boehm	Michael J.	MJB	Manager	10/5/2006	E&S Interim - Review of substantive inventory workpaper documentation	1.4			A1
Boehm	Michael J.	MJB	Manager	10/5/2006	E&S interim - Review of substantive and TOC workpapers related to investments in affiliates.	0.6			A1
Boehm	Michael J.	MJB	Manager	10/5/2006	E&S Interim - Review of Revenue and Purchasing cycle workpaper documentation	1.7			A1
Boehm	Michael J.	MJB	Manager	10/5/2006	Preparation for meeting with PwC and internal Controls group to discuss divisional level findings, corporate status update, etc.	1.4			A1
Boehm	Michael J.	MJB	Manager	10/5/2006	Discussions with J. Simpson, A. Krabill, and N. Miller regarding journal entry testing approach.	0.8			A1

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Boehm	Michael J.	MJB	Manager	10/5/2006	Discussion with A. Krabill in preparation for FAST team meeting.	0.6			A1
Boehm	Michael J.	MJB	Manager	10/5/2006	Discussion with E. Marold and A. Krabill regarding E&S and DPSS divisional issues in preparation for meeting with T. Timko	0.7			A1
Chamarro	Destiny D.	DDC	Staff	10/5/2006	Updated Master PBC List	0.4			A1
Chamarro	Destiny D.	DDC	Staff	10/5/2006	Worked in inventory interim work	0.7			A1
Chamarro	Destiny D.	DDC	Staff	10/5/2006	Worked on Interim testing for AP	0.6			A1
Chamarro	Destiny D.	DDC	Staff	10/5/2006	Worked on AR interim work - AR to DGL Reconciliation	4.3			A1
Chamarro	Destiny D.	DDC	Staff	10/5/2006	Saginaw - worked on inventory TOC	1.1			A1
Chamarro	Destiny D.	DDC	Staff	10/5/2006	Saginaw - worked on Expenditure TOC	1.4			A1
Craig	Tashawna N.	TNC	Staff	10/5/2006	Saginaw - Independently tested controls for Employee Cost cycle	5.2			A1
Craig	Tashawna N.	TNC	Staff	10/5/2006	Saginaw - Selected samples for independent tests of controls for employee cost cycle	2.8			A1
DeMers	Laurie A.	LAD	Senior Manager	10/5/2006	Discussion with J. Hegelmann regarding revisions to the status list, the Q3 client assistance list and email communication content to J. Erickson.	0.7			A1
Ford	David Hampton	DHF	Staff	10/5/2006	Packard - Worked on auditing repair and maintenance accounts.	2.1			A1
Ford	David Hampton	DHF	Staff	10/5/2006	Packard - Discussion with P. Racz regarding the large PO review and also gained information from him regarding the PO's.	0.7			A1
Ford	David Hampton	DHF	Staff	10/5/2006	Packard - Documented findings regarding PO's.	0.6			A1
Ford	David Hampton	DHF	Staff	10/5/2006	Attended Packard's TDPE.	4.1			A1
Gerber	Katherine A.	CAA	Senior	10/5/2006	T&I - Review of Inventory Interim testing	5.3			A1
Gerber	Katherine A.	CAA	Senior	10/5/2006	T&I - Discuss Expenditure process 404 testing	0.7			A1
Gerber	Katherine A.	CAA	Senior	10/5/2006	T&I - Tooling interim procedures (reconciliations, fluctuation completion, and ER&D costs)	1.1			A1
Harbaugh	James M.	JMH	Senior	10/5/2006	DPSS - Reviewing AR testing procedures.	1.1			A1
Harbaugh	James M.	JMH	Senior	10/5/2006	DPSS - Reviewing XM receivable testing.	4.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/5/2006	Preparation for SOX meeting with D. Bayles and group.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/5/2006	Review of SAS 65 procedures, independent testing and preparation for 10/6/06 client meeting with J. Perkins.	3.9			A1

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Hegelmann	Julie Ann	JAH	Senior	10/5/2006	Travel to Delphi from office for FIN 48 meeting	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	10/5/2006	Work on changes to audit scope workpaper for A. Krabill.	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	10/5/2006	Follow-up call to J. Erickson to ensure she received the status reports, to emphasize due date of report and to answer any questions she may have	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	10/5/2006	Updated status report for 404 and for Q3 timing, start populating report with requested dates to receive information, and send to J. Erickson for assistance and o changes in populated dates	1.1			A1
Henning	Jeffrey M.	JMH	Partner	10/5/2006	Attend Packard division team directed planning meeting	3.9			A1
Horner	Kevin John	KJH	Staff	10/5/2006	Attend Packard team planning event	4.3			A1
Horner	Kevin John	KJH	Staff	10/5/2006	T&I Interim: updated test of controls memo for the inventory cycle	0.8			A1
Horner	Kevin John	KJH	Staff	10/5/2006	T&I Interim: began review of management's testing for the inventory cycle	2.3			A1
Kearns	Matthew R.	MRK	Senior	10/5/2006	E&C - Assisting E&Y staff personnel with substantive auditing questions	1.3			A1
Kearns	Matthew R.	MRK	Senior	10/5/2006	E&C - Reviewing reperformance of SAS 65 work performed by E&Y staff members	7.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/5/2006	Preparation for the FAST meeting.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/5/2006	Review of the tax budget.	0.4			A1
Miller	Nicholas S.	NSM	Manager	10/5/2006	Preparation for bi-weekly meeting with the client SOX group.	0.9			A1
Miller	Nicholas S.	NSM	Manager	10/5/2006	Derivatives meeting with T. Timko, A. Brazier, J. Simpson.	0.6			A1
Miller	Nicholas S.	NSM	Manager	10/5/2006	Time spent sorting through files sent from our Mexico team for inventories to determine what division they belonged to.	1.1			A1
Miller	Nicholas S.	NSM	Manager	10/5/2006	Attend Packard team planning event.	4.4			A1
Miller	Nicholas S.	NSM	Manager	10/5/2006	Preparation for Corporate team planning event.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	10/5/2006	T& I - Expenditure cycle TOC	3.1			A1

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Nicol	Jeremy M.	JMN	Staff	10/5/2006	T& I - Expenditure cycle TOC documentation.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	10/5/2006	T& I - Refined workpaper documentation for the expenditure cycle.	3.2			A1
Nicol	Jeremy M.	JMN	Staff	10/5/2006	T& I - Meeting with R. Burrell regarding Account Reconciliation fluctuation.	0.9			A1
Pikos	Matthew C.	MCP	Senior	10/5/2006	Attend Packard Team directed planning event	4.0			A1
Ranney	Amber C.	ACR	Senior	10/5/2006	Meeting with B. Murray discuss testing strategy of pension participant data.	1.1			A1
Ranney	Amber C.	ACR	Senior	10/5/2006	Corporate Interim-walking through minority interest adjustment for Q3 with client and audit team.	0.5			A1
Ranney	Amber C.	ACR	Senior	10/5/2006	Dayton Interim-wrapping up 404 testing documentation.	1.0			A1
Ranney	Amber C.	ACR	Senior	10/5/2006	Dayton - Interim-walking Packard team through the unapplied cash balance.	0.5			A1
Ranney	Amber C.	ACR	Senior	10/5/2006	Planning - Consolidated-updating scope analysis.	2.3			A1
Ranney	Amber C.	ACR	Senior	10/5/2006	Updating international cash audit program.	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	10/5/2006	E&C - Inventory Interim Substantive procedures (AWS)	8.1			A1
Saimoua	Omar Issam	OIS	Staff	10/5/2006	E&C - Met with M. Adams to request the list of open items.	1.5			A1
Saimoua	Omar Issam	OIS	Staff	10/5/2006	E&C - Performed some of the independent testing for the FSCP cycle.	3.3			A1
Saimoua	Omar Issam	OIS	Staff	10/5/2006	E&C - Performed a SAS 65 for some of the control activities for the FSCP cycle.	5.3			A1
Sheckell	Steven F.	SFS	Partner	10/5/2006	Prepare agenda for status update meeting	0.7			A1
Simpson	Jamie	JS	Senior Manager	10/5/2006	Review of agenda for internal controls update meeting.	0.4			A1
Simpson	Jamie	JS	Senior Manager	10/5/2006	Discussion with M. Hatzfeld, M. Boehm and N. Miller regarding agenda for mtg with internal controls group.	0.7			A1
Simpson	Jamie	JS	Senior Manager	10/5/2006	Review of derivatives walkthrough.	1.1			A1
Simpson	Jamie	JS	Senior Manager	10/5/2006	Meeting with T. Timko, A. Brazier and R. Reiminick to discuss derivatives.	0.6			A1
Simpson	Jamie	JS	Senior Manager	10/5/2006	Meeting with B. Murray and A. Ranney to discuss pension participant testing.	1.1			A1

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Simpson	Jamie	JS	Senior Manager	10/5/2006	Review of staffing template updated for all divisions.	0.7			A1
Simpson	Jamie	JS	Senior Manager	10/5/2006	Discussion with A. Krabill regarding balance sheet scoping analysis.	0.4			A1
Simpson	Jamie	JS	Senior Manager	10/5/2006	Time spent responding to international emails.	0.5			A1
Simpson	Jamie	JS	Senior Manager	10/5/2006	Discussion with A. Krabill and M. Boehm regarding journal entry testing.	0.5			A1
Simpson	Jamie	JS	Senior Manager	10/5/2006	Discussion with K. Barber regarding queries on AR credits.	0.3			A1
Stille	Mark Jacob	MJS	Senior	10/5/2006	Review of program change listing for GM.	0.5			A1
Stille	Mark Jacob	MJS	Senior	10/5/2006	Documentation and completion of Windows testing.	1.8			A1
Tau	King-Sze	KST	Senior	10/5/2006	Saginaw - Updated the PBC Master list with B. Prueter.	0.4			A1
Tau	King-Sze	KST	Senior	10/5/2006	Saginaw - Working on getting total credit memo balance.	0.6			A1
Tau	King-Sze	KST	Senior	10/5/2006	Saginaw - Discussion with S. Craig regarding the Fixed Assets management test of control.	0.7			A1
Tau	King-Sze	KST	Senior	10/5/2006	Saginaw - Preparation of email to M. Hatzfeld in regards to user access controls testing and management's control testing of fixed assets.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/6/2006	Work on Estimate to complete vs. ARMS schedule per J Simpson.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/6/2006	Correspondence with A. Ventimiglia and J. Simpson regarding Delphi Staffing Request 10.6.06.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/6/2006	Preparation of email to int'l locations regarding revised AWS file per A. Krabill.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/6/2006	Preparation of FASB 158 copy for J. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/6/2006	Correspondence with M. Sakowski regarding E&Y New MAC Address.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/6/2006	Correspondence with J. Simpson regarding Delphi Bankruptcy News, Issue No. 41.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/6/2006	Correspondence with A. Ranney regarding AWS Guidelines.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/6/2006	Preparation of email to team regarding AWS Guidelines per A. Ranney.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/6/2006	Conference call with S. Jackson, A. Krabill and B. Moran regarding Delphi E-Room.	0.7			A1
Asher	Kevin F.	KFA	Partner	10/6/2006	Attend SAS 99 meeting	2.1			A1
Barwin	Kristen N.	KNB	Staff	10/6/2006	E&C - Prepare leadsheets for interim	1.8			A1
Barwin	Kristen N.	KNB	Staff	10/6/2006	E&C - Select plants for interim testing	1.2			A1
Barwin	Kristen N.	KNB	Staff	10/6/2006	E&C -Prepare Income Statement Flux	1.8			A1
Barwin	Kristen N.	KNB	Staff	10/6/2006	E&C - Document Prepaid Interim Testing	3.8			A1
Boehm	Michael J.	MJB	Manager	10/6/2006	DPSS Interim - Review of interim test of control documentation.	1.1			A1
Boehm	Michael J.	MJB	Manager	10/6/2006	E&S Interim - Discussed Q3 timing with A. Krabill and J. Henning	0.2			A1
Boehm	Michael J.	MJB	Manager	10/6/2006	E&S Interim - Preparation of correspondence to R. Jobe Assistant regarding Q2 inquiries	0.2			A1
Boehm	Michael J.	MJB	Manager	10/6/2006	Review of AWS Guidelines	0.3			A1
Boehm	Michael J.	MJB	Manager	10/6/2006	Preparation of materials for meeting with B. Stewart regarding development of audit activities in response to risk of fraud.	1.4			A1
Boehm	Michael J.	MJB	Manager	10/6/2006	Meeting with B. Stewart, M. Fitzpatrick, K. Asher, S. Sheckell, and A. Krabill regarding development of audit activities in response to risk of fraud.	2.3			A1
Craig	Tashawna N.	TNC	Staff	10/6/2006	Saginaw - Met with M. Lubbe regarding sample support.	0.8			A1
Craig	Tashawna N.	TNC	Staff	10/6/2006	Saginaw - Adjusted risk assessment in AWS for G. Imberger to review.	2.0			A1
Craig	Tashawna N.	TNC	Staff	10/6/2006	Saginaw - Independently tested controls for employee cost cycle	3.2			A1
Craig	Tashawna N.	TNC	Staff	10/6/2006	Saginaw - Reselected sample for Employee Cost cycle test of controls	0.8			A1
Craig	Tashawna N.	TNC	Staff	10/6/2006	Saginaw - Performed independent test of controls for fixed asset cycle	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Fitzpatrick	Michael J.	MJF	Partner	10/6/2006	Meeting with B. Stewart, K. Asher, S. Sheckell, A. Krabill, and M. Boehm regarding development of audit activities in response to risk of fraud.	2.0			A1
Ford	David Hampton	DHF	Staff	10/6/2006	Packard - Worked on the AP reconciliations and understanding the underlying accounts.	3.5			A1
Ford	David Hampton	DHF	Staff	10/6/2006	Packard - Gained an understanding of the supplier master file change process.	1.9			A1
Ford	David Hampton	DHF	Staff	10/6/2006	Packard - Spoke with S. O'Tool to verify understanding and to get population of changes to sample from.	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/6/2006	Planning - edit audit scope worksheet and send to A. Krabill for review	1.3			A1
Hegelmann	Julie Ann	JAH	Senior	10/6/2006	Q3 - send out status report to J. Erickson in response to her e-mail stating timing but not providing report as requested	0.2			A1
Henning	Jeffrey M.	JMH	Partner	10/6/2006	E&C - Review status of Powertrain key issues/interim	1.1			A1
Henning	Jeffrey M.	JMH	Partner	10/6/2006	Standing audit progress/status session	0.9			A1
Henning	Jeffrey M.	JMH	Partner	10/6/2006	Preparation of agenda for T. Timko session	1.0			A1
Henning	Jeffrey M.	JMH	Partner	10/6/2006	Planning for quarterly and interim reviews across divisions.	1.3			A1
Horner	Kevin John	KJH	Staff	10/6/2006	T&I Interim: discussed with J. Nicol receipt of goods process of inventory	0.8			A1
Horner	Kevin John	KJH	Staff	10/6/2006	T&I Interim: received review notes/open items list for inventory from K. Gerber.	0.4			A1
Horner	Kevin John	KJH	Staff	10/6/2006	T&I Interim: updated the controls testing memo for the inventory cycle based on test results	0.9			A1
Horner	Kevin John	KJH	Staff	10/6/2006	T&I Interim: continued review of management's testing of test of controls for the inventory cycle	3.9			A1
Horner	Kevin John	KJH	Staff	10/6/2006	T&I Interim: call with N. Miller to discuss timing for next's weeks testing procedures	0.2			A1
Horner	Kevin John	KJH	Staff	10/6/2006	T&I Interim: answered questions of J. Nicol regarding the expenditures test of controls program	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	10/6/2006	T&I Interim: discussion with C. Tompkins, E. Creech, and J. Sienkiewics regarding the receipts process and liability account S240099999	0.6			A1
Imberger	Guido	GI	Senior Manager	10/6/2006	Saginaw - Update combined risk assessment for audit strategy	0.4			A1
Kearns	Matthew R.	MRK	Senior	10/6/2006	Internal meeting discussing status of E&C audit	1.2			A1
Kearns	Matthew R.	MRK	Senior	10/6/2006	E&C - Reviewing interim substantive audit work performed by E&Y personnel	3.6			A1
Kearns	Matthew R.	MRK	Senior	10/6/2006	Meeting with A. Renaud and N. Saad of E&C discussing SAP databases and audit approach	0.8			A1
Kearns	Matthew R.	MRK	Senior	10/6/2006	E&C - Time incurred working on the Q3 PBC	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/6/2006	Preparation for the FAST meeting.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/6/2006	E&S - Review of interim work.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/6/2006	Preparation of the final international AWS file.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	10/6/2006	Conference call with the CBK to discuss the use of the E-room tool.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	10/6/2006	Fraud meeting with K. Asher, S. Sheckell, B. Stewart and M. Boehm for the FAST program.	2.6			A1
Miller	Nicholas S.	NSM	Manager	10/6/2006	Updating information in the corporate budget.	1.1			A1
Miller	Nicholas S.	NSM	Manager	10/6/2006	Completion of follow-up items from the Packard TDPE.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	10/6/2006	Workpaper documentation for payroll cycle.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	10/6/2006	Review management's testing for expenditure cycle.	1.5			A1
Nicol	Jeremy M.	JMN	Staff	10/6/2006	Review management's testing for the payroll cycle.	1.0			A1
Nicol	Jeremy M.	JMN	Staff	10/6/2006	Workpaper documentation regarding expenditure cycle	2.3			A1
Nicol	Jeremy M.	JMN	Staff	10/6/2006	Inquiries of Delphi personnel regarding processes and documentation.	1.8			A1
Peterson	Christopher A.	CAP	Manager	10/6/2006	Conducted final review on Hyperion independent testing performed by M. Stille.	3.5			A1
Ranney	Amber C.	ACR	Senior	10/6/2006	Review management's walkthroughs over the treasury process	1.1			A1
Ranney	Amber C.	ACR	Senior	10/6/2006	Dayton - Interim-following up on AR CAAT questions	0.8			A1

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Ranney	Amber C.	ACR	Senior	10/6/2006	Promoting International file to master on server	0.4			A1
Ranney	Amber C.	ACR	Senior	10/6/2006	Quarterly Review-sending out client assistance request t for Q3 review.	0.5			A1
Rothmund	Mario Valentin	MVR	Senior	10/6/2006	E&C - Inventory Interim Procedures (AWS)	6.6			A1
Saimoua	Omar Issam	OIS	Staff	10/6/2006	E&C - Created a lead sheet for accounts receivable using the Hyperion trial balance.	2.5			A1
Saimoua	Omar Issam	OIS	Staff	10/6/2006	E&C - Finished performing the SAS 65 for the control activities under the FSCP cycle.	5.6			A1
Sheckell	Steven F.	SFS	Partner	10/6/2006	International coordination	1.9			A1
Sheckell	Steven F.	SFS	Partner	10/6/2006	Review letters of representation.	1.1			A1
Sheckell	Steven F.	SFS	Partner	10/6/2006	Fraud meeting with B. Stewart	1.9			A1
Sheckell	Steven F.	SFS	Partner	10/6/2006	Status update meeting with T. Timko	1.6			A1
Stewart	William E.	WES	Partner	10/6/2006	Meeting with Delphi team to discuss fraud considerations during audit	2.1			A1
Stille	Mark Jacob	MJS	Senior	10/6/2006	Clearing of Hyperion review comments (from C. Peterson and M. Martell).	2.7			A1
Tau	King-Sze	KST	Senior	10/6/2006	Saginaw - Reviewed AP reconciliations.	1.9			A1
Tau	King-Sze	KST	Senior	10/6/2006	Saginaw - Discussion with G. Imberger regarding the Mexico entity and our approach on looking at the Saginaw division trial balance.	0.3			A1
Simpson	Jamie	JS	Senior Manager	10/7/2006	Time spent responding to international emails.	0.5			A1
Pacella	Shannon M.	SMP	Manager	10/8/2006	Preparation of email to E&Y Mexico re: questions on JE CAAT requirements.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2006	Revise Year-End Rep Letter per S. Sheckell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2006	Review Delphi Budget to Actual per V. Singleton.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2006	Preparation of budget to actual analysis per J. Simpson.	1.7			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2006	Correspondence with J. Hegelmann regarding Delphi tax budget.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/9/2006	Correspondence with A. Ventimiglia regarding Delphi Staffing Update - Open Manager.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2006	Correspondence with M. Hatzfeld regarding T&E incurred by division and estimate to complete.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2006	Correspondence with H. Huppertz regarding 2006 Delphi AWS Audit Template and Instructions - REVISED.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2006	Post 2006 Delphi AWS Audit Template and Instructions - REVISED to parcel post for various int'l locations.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2006	Correspondence with T. Manire and J. Hasse regarding Steve Sheckell Travel Details - France Closing Meeting.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2006	Correspondence with A. Krabill regarding 2006 Delphi AWS Audit Template and Instructions - REVISED - summary of changes.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2006	Coordination of Delphi - Meeting with J. Williams.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2006	Coordination of Outsourcing and Systems Conversions Meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2006	Miscellaneous activities such as providing assistance to engagement team.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2006	Correspondence with S. Sheckell regarding T. Timko Status Meeting - Monday, October 16th.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/9/2006	Correspondence with M. Hatzfeld regarding E&C TDPE.	0.1			A1
Asher	Kevin F.	KFA	Partner	10/9/2006	Review of audit risk areas	1.6			A1
Barber	Keither A.	KAB	Senior	10/9/2006	SAP/AR - Updated duplicate test for DPSS & E&S as of 07/31/06.	2.4			A1
Barber	Keither A.	KAB	Senior	10/9/2006	SAP/AR - Updated aging buckets for DPSS & E&S output as of 07/31/06.	2.3			A1
Barber	Keither A.	KAB	Senior	10/9/2006	SAP/JE - Created SE16N extracts for BKPF and BSEG tables out of SAP.	2.3			A1

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Barber	Keither A.	KAB	Senior	10/9/2006	SAP/AR- Updated documentation for DPSS & E&S output into AWS as of 07/31/06.	1.8			A1
Barwin	Kristen N.	KNB	Staff	10/9/2006	E&C - Set up SAS 65 folders	3.4			A1
Barwin	Kristen N.	KNB	Staff	10/9/2006	E&C - Document requests for expenditure testing	2.2			A1
Barwin	Kristen N.	KNB	Staff	10/9/2006	E&C - Understand Independent Testing for Expenditures	3.2			A1
Barwin	Kristen N.	KNB	Staff	10/9/2006	E&C - Include walkthrough process in SAS 65 folders and document	1.2			A1
Beckman	James J.	JJB	Partner	10/9/2006	Discussion w/ C. Tosto regarding process issues w/ SALT.	0.6			A1
Boehm	Michael J.	MJB	Manager	10/9/2006	DPSS Interim - Review of FSCP workpaper documentation.	0.8			A1
Boehm	Michael J.	MJB	Manager	10/9/2006	DPSS Interim - Review of AR/Revenue interim workpaper documentation.	1.4			A1
Boehm	Michael J.	MJB	Manager	10/9/2006	DPSS Interim - Review of inventory test of control workpaper documentation.	1.6			A1
Boehm	Michael J.	MJB	Manager	10/9/2006	DPSS Interim - Review of documentation related to AP/Accrual substantive procedures.	1.1			A1
Boehm	Michael J.	MJB	Manager	10/9/2006	E&S Interim - Correspondence with D. Payan regarding E&S physical inventories in Mexico.	0.2			A1
Boehm	Michael J.	MJB	Manager	10/9/2006	E&S Quarterly Review - Review of correspondence from J.S. Beom regarding JM airbag issue.	0.2			A1
Boehm	Michael J.	MJB	Manager	10/9/2006	E&S Quarterly Review - Coordination of Q3 management inquiries with J. Chaplin and R. Hofmann.	0.3			A1
Boehm	Michael J.	MJB	Manager	10/9/2006	Revised ICFC documentation and documentation of significant risks based on FAST team meeting on 10/6	1.8			A1
Boehm	Michael J.	MJB	Manager	10/9/2006	Discussions with M. Hatzfeld regarding ACS procedures to be relied upon by divisional teams.	0.3			A1
Craig	Tashawna N.	TNC	Staff	10/9/2006	Saginaw - Interim Testing of PPE	1.4			A1
Craig	Tashawna N.	TNC	Staff	10/9/2006	Saginaw - Interim testing for accounts payable	1.6			A1
Craig	Tashawna N.	TNC	Staff	10/9/2006	Saginaw - Met with B. Prueter regarding Master PBC listing	1.1			A1
Craig	Tashawna N.	TNC	Staff	10/9/2006	Saginaw - Independent test of controls for employee cost cycle	3.9			A1

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Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/9/2006	Accumulation of global warranty reserve information, by division, for purposes of comparison/consistency.	2.4			A1
Hegelmann	Julie Ann	JAH	Senior	10/9/2006	Budget discussion with H. Aquino re: allocation of time between individuals for Q3 provision	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/9/2006	Changes to audit scope worksheet, including addition of a tab to reconcile in-scope selected tax expense to total tax expense to ensure proper coverage	2.4			A1
Henning	Jeffrey M.	JMH	Partner	10/9/2006	E&S - Sungwoo/Hyundai product liability matter	0.3			A1
Kearns	Matthew R.	MRK	Senior	10/9/2006	E&C - Reviewing staff members work over the expenditures process	2.6			A1
Kearns	Matthew R.	MRK	Senior	10/9/2006	E&C - Meeting with A Renaud discussing interim requested schedules	1.4			A1
Kearns	Matthew R.	MRK	Senior	10/9/2006	E&C - Internal meeting discussing status of interim procedures	0.7			A1
Kearns	Matthew R.	MRK	Senior	10/9/2006	E&C - Reviewing E&Y staff members work over the financial reporting process (SOX SAS 65 testing)	4.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/9/2006	E&S - Review of Sungwoo draft product liability agreement to prepare for conference call to take place on 10/10.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	10/9/2006	Final edits to the FSSC scoping memo.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/9/2006	Preparation of list of changes made to the International AWS file.	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	10/9/2006	Review and edits to the scoping memo.	1.5			A1
Krabill	Aaron J.	AJK	Senior Manager	10/9/2006	Review and edits to the tax scoping document.	2.3			A1
Marold	Erick W.	EWM	Senior	10/9/2006	Cleared unassociated documents from the E&S AWS file.	2.2			A1
Marold	Erick W.	EWM	Senior	10/9/2006	Planned our third quarter review and substantive procedures for the E&S division.	2.9			A1
Marold	Erick W.	EWM	Senior	10/9/2006	E&S - Detail reviewed and updated purchase price testing for the Kokomo inventory balance	2.9			A1
Miller	Nicholas S.	NSM	Manager	10/9/2006	T&I - Review of the Investments leadsheet.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	10/9/2006	Review of some interim fixed asset workpapers for T&I.	0.8			A1
Miller	Nicholas S.	NSM	Manager	10/9/2006	T&I - Walking J. Nicol through the Payroll cycle.	0.9			A1
Miller	Nicholas S.	NSM	Manager	10/9/2006	T&I - Review of test of controls for the AP and expenditures process.	3.2			A1
Miller	Nicholas S.	NSM	Manager	10/9/2006	T&I - Discussion the AP and expenditure cycle with J. Nicol.	1.1			A1
Miller	Nicholas S.	NSM	Manager	10/9/2006	T&I - Meeting with E. Creech to discuss questions on th AP reconciliations.	0.4			A1
Miller	Nicholas S.	NSM	Manager	10/9/2006	T&I - Review of the AP reconciliations that were tested as of the interim date.	3.8			A1
Nicol	Jeremy M.	JMN	Staff	10/9/2006	T&I - Expenditure cycle TOC	3.3			A1
Nicol	Jeremy M.	JMN	Staff	10/9/2006	T&I - Edited expenditure cycle workpapers.	2.2			A1
Nicol	Jeremy M.	JMN	Staff	10/9/2006	T&I - Reviewed payroll cycle walkthroughs, narratives, etc.	2.6			A1
Nicol	Jeremy M.	JMN	Staff	10/9/2006	T&I - Reviewed expenditure cycle workpapers with leadership.	2.4			A1
Peterson	Christopher A.	CAP	Manager	10/9/2006	Reviewed cleared Hyperion comments.	0.4			A1
Peterson	Christopher A.	CAP	Manager	10/9/2006	Review A/R Dayton SSC CAAT - provided comments to K. Barber to clear.	2.6			A1
Ranney	Amber C.	ACR	Senior	10/9/2006	Dayton-Interim-tying out AR CAAT workpapers.	3.1			A1
Ranney	Amber C.	ACR	Senior	10/9/2006	Dayton - Interim-working with E&C team to ensure appropriate AR balances were audited at Dayton.	1.0			A1
Ranney	Amber C.	ACR	Senior	10/9/2006	Dayton - Interim-detail reviewing Packard AR Confirmation testing and following up on open items with the client.	2.8			A1
Ranney	Amber C.	ACR	Senior	10/9/2006	Discussing changes to scope analysis with team.	0.3			A1
Reddy	Smitha Pingli	SPR	Manager	10/9/2006	Disc w/ J. Beckman re: team approach to audit and FIN 48	0.1			A1
Rothmund	Mario Valentin	MVR	Senior	10/9/2006	Drafting of the PBC List for AHG, including the request for Q3	2.6			A1
Rothmund	Mario Valentin	MVR	Senior	10/9/2006	E&C - Inventory Interim Testing	5.7			A1
Saimoua	Omar Issam	OIS	Staff	10/9/2006	AHG - Obtained the raw payroll data and formatted it to perform the payroll sample selection.	1.2			A1

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Saimoua	Omar Issam	OIS	Staff	10/9/2006	E&C - Obtained the raw payroll data and formatted it to make a selection for control testing.	1.2			A1
Saimoua	Omar Issam	OIS	Staff	10/9/2006	E&C - Met with M. Adams to gain an understanding of the AR Hyperion balances and there reconciliation to the SAP balances.	1.8			A1
Saimoua	Omar Issam	OIS	Staff	10/9/2006	E&C - Prepared the AR Hyperion balance reconciliation to the SAP balances and identified what AR accounts to obtain reconciliations for.	4.7			A1
Sheckell	Steven F.	SFS	Partner	10/9/2006	Review various corporate documents.	4.9			A1
Sheckell	Steven F.	SFS	Partner	10/9/2006	Review audit scope and planning docs.	3.1			A1
Simpson	Jamie	JS	Senior Manager	10/9/2006	General review of Dayton interim wps.	1.1			A1
Stille	Mark Jacob	MJS	Senior	10/9/2006	Review of PwC application controls testing.	3.8			A1
Stille	Mark Jacob	MJS	Senior	10/9/2006	Updating Hyperion DITGC and addressing review comments.	3.6			A1
Stille	Mark Jacob	MJS	Senior	10/9/2006	Printing of materials for A. Tanner for weekly status meeting.	0.4			A1
Tau	King-Sze	KST	Senior	10/9/2006	Saginaw - Discussion with B. Prueter and the rest of the E&Y Saginaw team regarding the master PBC list.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	10/10/2006	Update German contact information per A. Krabill.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/10/2006	Correspondence with A. Krabill regarding international workpapers.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/10/2006	Correspondence with Russia regarding Delhi- Tax services in Russia-pre-approval required.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/10/2006	Correspondence regarding E&C TDPE.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/10/2006	Coordination of Delphi - Meeting with J. Williams.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/10/2006	Correspondence with M. Sakowski regarding E&Y Updated MAC Address.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/10/2006	Coordination of Delphi Outsourcing and Systems Conversions Meeting.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/10/2006	Provide copy of Reported entities regarding Delphi Corporation per J. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/10/2006	Correspondence with K. Barber regarding DGL Access.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/10/2006	Correspondence with Delphi regarding DGL Access; place RTS request accordingly.	0.9			A1
Barber	Keither A.	KAB	Senior	10/10/2006	SAP/JE - Discussions with Delphi Internal Audit, Delphi SAP Team, Delphi IT Helpdesk to resolve SAP Production issues.	4.2			A1
Barwin	Kristen N.	KNB	Staff	10/10/2006	E&C - Document SAS 65 testing	3.4			A1
Barwin	Kristen N.	KNB	Staff	10/10/2006	E&C - Document Investments Interim Workpapers	3.8			A1
Barwin	Kristen N.	KNB	Staff	10/10/2006	E&C - Understand Expenditure Independent Testing	2.4			A1
Boehm	Michael J.	MJB	Manager	10/10/2006	Corporate Interim - Discussions with A. Ranney and E. Marold regarding Other Accrued liabilities at Corporate.	0.2			A1
Boehm	Michael J.	MJB	Manager	10/10/2006	DPSS Interim - Review of inventory substantive and TOC procedures.	1.2			A1
Boehm	Michael J.	MJB	Manager	10/10/2006	DPSS Interim - Review of Revenue and Purchasing cycle substantive workpapers	0.8			A1
Boehm	Michael J.	MJB	Manager	10/10/2006	E&S Interim - Review of interim AP substantive workpaper documentation.	0.8			A1
Boehm	Michael J.	MJB	Manager	10/10/2006	E&S Interim - Review of inventory test of control and substantive workpapers.	2.1			A1
Boehm	Michael J.	MJB	Manager	10/10/2006	E&S Interim - Call with E&Y team in Korea to discuss Sungwoo/HMC product liability issue.	1.1			A1
Boehm	Michael J.	MJB	Manager	10/10/2006	E&S Interim - Call with M. McWhorter to discuss Sungwoo/Hyundai product liability issues.	0.7			A1
Boehm	Michael J.	MJB	Manager	10/10/2006	E&S Interim - Reviewed interim open items with E. Marold and discussed action plan for completion.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	10/10/2006	E&S Interim - Review of documentation related to Product liability issue at Sungwoo/HMC.	0.6			A1
Boehm	Michael J.	MJB	Manager	10/10/2006	E&S Interim - Call with J. Henning regarding documentation related to Product liability issue at Sungwoo/HMC.	0.2			A1
Chamarro	Destiny D.	DDC	Staff	10/10/2006	Saginaw - Revenue TOC	0.9			A1
Chamarro	Destiny D.	DDC	Staff	10/10/2006	Saginaw - Inventory TOC	1.1			A1
Chamarro	Destiny D.	DDC	Staff	10/10/2006	Saginaw - Meet with Bon to discuss open items	0.8			A1
Chamarro	Destiny D.	DDC	Staff	10/10/2006	Saginaw - Worked on attaining Hyperion and DGL TB	1.2			A1
Chamarro	Destiny D.	DDC	Staff	10/10/2006	Saginaw - Worked on AR with D. Gustin and B. Beam	3.8			A1
Chamarro	Destiny D.	DDC	Staff	10/10/2006	Saginaw - Meet with D. Houston and attained some inventory reconciliations	0.7			A1
Craig	Tashawna N.	TNC	Staff	10/10/2006	Saginaw - Interim testing for PPE	1.6			A1
Craig	Tashawna N.	TNC	Staff	10/10/2006	Saginaw - Interim testing for Accounts Payable	2.9			A1
Craig	Tashawna N.	TNC	Staff	10/10/2006	Saginaw - Independent test of controls for Employee Cost Cycle	3.4			A1
Ford	David Hampton	DHF	Staff	10/10/2006	Put the treasury testing program and controls into the AWS file.	5.7			A1
Ford	David Hampton	DHF	Staff	10/10/2006	Testing controls in the expenditure cycle for Packard.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/10/2006	E&C - Development and review of current liabilities asset approach.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/10/2006	E&C - Discussion and review of inventory costing procedures and methodology .	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/10/2006	Planning - work on audit plan for year end	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	10/10/2006	Planning - adjustments to audit scope worksheet for tax, send to A. Krabill and the tax team accordingly.	0.5			A1
Henning	Jeffrey M.	JMH	Partner	10/10/2006	E&S - Sungwoo conference call re: product liability	0.9			A1
Horner	Kevin John	KJH	Staff	10/10/2006	T&I Interim: updated summary conclusions spreadsheet for inventory cycle test of controls results	1.4			A1
Horner	Kevin John	KJH	Staff	10/10/2006	T&I Interim: review management's testing of controls fc the inventory cycle for Lockport	3.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	10/10/2006	T&I Interim: requested ZAPI_COMP report from J. Sienkiewicz for Columbus to tie test counts out	0.3			A1
Horner	Kevin John	KJH	Staff	10/10/2006	T&I Interim: started review of management's test of controls for the inventory cycle for Division HQ	3.9			A1
Kearns	Matthew R.	MRK	Senior	10/10/2006	E&C - Reviewing SOX work performed by E&Y staff members covering the expenditure process	4.3			A1
Kearns	Matthew R.	MRK	Senior	10/10/2006	E&C - Assisting E&Y staff members with questions regarding interim substantive audit	0.7			A1
Kearns	Matthew R.	MRK	Senior	10/10/2006	E&C - Reviewing interim audit work prepared by E&Y staff member regarding prepaids balances	2.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/10/2006	Finalization of AWS changes to the international file.	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	10/10/2006	E&S - Review of interim workpapers.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/10/2006	DPSS - Review of interim workpapers.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	10/10/2006	E&S - Preparation for and conference call with J. Henning, M. Boehm J.B. Kim and S.J. Choi to discuss the accounting for Sungwoo product liability regarding a significant customer.	1.5			A1
Krabill	Aaron J.	AJK	Senior Manager	10/10/2006	Corporate planning - Review of PASSA forms.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/10/2006	Corporate planning - Review of latest version of the ASM.	1.5			A1
Marold	Erick W.	EWM	Senior	10/10/2006	Discussions with TSRS team regarding the status of our third quarter journal entry query.	1.9			A1
Marold	Erick W.	EWM	Senior	10/10/2006	Communications with internal audit regarding difficulties experienced while trying to obtain NSJE query.	1.2			A1
Marold	Erick W.	EWM	Senior	10/10/2006	Reviewed AWS to ensure that our significant risks for which controls must be addressed were correctly documented in AWS.	2.8			A1
Marold	Erick W.	EWM	Senior	10/10/2006	Prepared several different audit approaches to testing 25 payroll, revenue, and purchasing transactions at each division based on TDPE.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Martell	Michael A.	MAM	Executive Director	10/10/2006	Clearing previous comments on planning sections of AWS.	1.2			A1
Martell	Michael A.	MAM	Executive Director	10/10/2006	Packard walkthroughs and testing.	1.4			A1
Martell	Michael A.	MAM	Executive Director	10/10/2006	Hyperion testing with issue reviews.	1.4			A1
Miller	Nicholas S.	NSM	Manager	10/10/2006	Meeting with J. Volek and A. Ranney to walkthrough the treasury control validation program and develop efficiencies in the testing process.	1.0			A1
Miller	Nicholas S.	NSM	Manager	10/10/2006	T&I - Review of fixed asset testing.	4.7			A1
Miller	Nicholas S.	NSM	Manager	10/10/2006	T&I - Review of Expenditure Cycle testing.	3.2			A1
Miller	Nicholas S.	NSM	Manager	10/10/2006	T&I - Meeting with B. Kolb on fixed asset testing.	0.4			A1
Miller	Nicholas S.	NSM	Manager	10/10/2006	T&I - Time spent with J. Nicol going through expenditure cycle testing.	0.8			A1
Miller	Nicholas S.	NSM	Manager	10/10/2006	T&I - Meeting with D. Greenbury to coordinate Q3 inquiry meeting.	0.2			A1
Nicol	Jeremy M.	JMN	Staff	10/10/2006	T&I - Employee Cost Cycle Test of Controls-Independent Testing.	4.2			A1
Nicol	Jeremy M.	JMN	Staff	10/10/2006	T&I - Employee Cost Cycle TOC-Reviewed and reperformed management's testing.	3.2			A1
Nicol	Jeremy M.	JMN	Staff	10/10/2006	T&I - Reviewed expenditure cycle and payroll cycle wit leadership to develop going forward remediation.	1.8			A1
Pacella	Shannon M.	SMP	Manager	10/10/2006	Discuss testing procedures: GM	2.1			A1
Peterson	Christopher A.	CAP	Manager	10/10/2006	Further review of AR CAATs	0.5			A1
Ranney	Amber C.	ACR	Senior	10/10/2006	Corporate Interim-creating a corporate accounting PBC list for interim audit.	1.6			A1
Ranney	Amber C.	ACR	Senior	10/10/2006	Corporate Interim-Meeting with Internal Control group to discuss testing strategy for Derivatives.	1.2			A1
Ranney	Amber C.	ACR	Senior	10/10/2006	Corporate Interim-creating a PBC list for test of controls & substantive audit of the Treasury cycle.	1.9			A1
Ranney	Amber C.	ACR	Senior	10/10/2006	Proofing in changes to the ASM	1.0			A1
Ranney	Amber C.	ACR	Senior	10/10/2006	Going over creating of testing worksteps in aws for the Treasury process with staff.	1.8			A1
Rothmund	Mario Valentin	MVR	Senior	10/10/2006	E&C - Inventory Interim Testing	2.1			A1

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Rothmund	Mario Valentin	MVR	Senior	10/10/2006	E&C - SAS 65 Review Inventory Controls Plants	5.2			A1
Saimoua	Omar Issam	OIS	Staff	10/10/2006	AHG - Selected the sample to be used in testing controls for the payroll process.	2.6			A1
Saimoua	Omar Issam	OIS	Staff	10/10/2006	E&C - Selected our sample by using E&Y random.	2.8			A1
Saimoua	Omar Issam	OIS	Staff	10/10/2006	E&C - Met with J. Yurk to discuss the payroll process.	1.6			A1
Saimoua	Omar Issam	OIS	Staff	10/10/2006	E&C - Obtained the Account reconciliations from M. Adams relating to the AR process.	2.1			A1
Simpson	Jamie	JS	Senior Manager	10/10/2006	Discussion with A. Ranney regarding pension participant data testing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	10/10/2006	General review of Dayton interim wps.	4.1			A1
Simpson	Jamie	JS	Senior Manager	10/10/2006	Review of staffing and engagement economics analysis.	2.6			A1
Simpson	Jamie	JS	Senior Manager	10/10/2006	Time spent responding to international emails.	0.4			A1
Simpson	Jamie	JS	Senior Manager	10/10/2006	Discussion with E. Marold on Q3 journal entry testing.	0.4			A1
Stille	Mark Jacob	MJS	Senior	10/10/2006	Completion of Windows testing and observations.	3.4			A1
Stille	Mark Jacob	MJS	Senior	10/10/2006	Updating of Hyperion DITGC to include OS processes.	2.1			A1
Stille	Mark Jacob	MJS	Senior	10/10/2006	Running and downloading of SAP reports for K. Barber to support the NSJE procedures to be performed.	1.1			A1
Stille	Mark Jacob	MJS	Senior	10/10/2006	Downloading of SAP GUI to support the NSJE procedures to be performed.	0.4			A1
Tau	King-Sze	KST	Senior	10/10/2006	Saginaw - Discussion with S. Craig regarding the fixed assets rollforward.	0.3			A1
Tau	King-Sze	KST	Senior	10/10/2006	Saginaw - Time spent on reconciling the fixed assets rollforward to DGL.	0.1			A1
Tau	King-Sze	KST	Senior	10/10/2006	Saginaw - Discussion with D. Huston regarding the Sept Inventory Reconciliation.	0.1			A1
Tosto	Cathy I.	CIT	Partner	10/10/2006	Review 3rd quarter schedule/timing and follow-up on staffing	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2006	Correspondence with J. Simpson regarding Delphi Budget to Actual.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/11/2006	Correspondence with S. Sheckell regarding Delphi Budget to Actual.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2006	Completion of Total Hours by Division through September 1 per J. Simpson.	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2006	Correspondence with S. Sheckell regarding Total Audit Budgets by Division.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2006	Correspondence with S. Sheckell regarding Delphi engagement economics - 9/29.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2006	Correspondence with K. Tau, D. Chamarro and S. Craig regarding Delphi Audit Code - Activity Codes.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2006	Review and begin revising AIM's report.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2006	Run AIM's query for thought leadership.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2006	Correspondence with A. Krabill regarding FIN 48 meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2006	Coordination of Outsourcing and Systems Conversions Meeting.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2006	Correspondence with S. Kane regarding details for Delphi visit.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2006	Correspondence with A. Krabill regarding CPA Requirements - Indiana.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2006	Correspondence with N. Miller regarding S. Kane visit details/status.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2006	Preparation of Driving Directions - Cleveland, OH to Troy, MI (Delphi Corporation) for S. Kane.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/11/2006	Correspondence with M. Hatzfeld regarding E&C TDPE.	0.1			A1

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Asher	Kevin F.	KFA	Partner	10/11/2006	Review of the ASM	1.4			A1
Asher	Kevin F.	KFA	Partner	10/11/2006	General audit planning work	1.3			A1
Barwin	Kristen N.	KNB	Staff	10/11/2006	E&C - Work on Inventory for interim	2.6			A1
Boehm	Michael J.	MJB	Manager	10/11/2006	DPSS Interim - Preparation of ASM for DPSS division.	1.2			A1
Boehm	Michael J.	MJB	Manager	10/11/2006	DPSS Interim - Discussion with A. Krabill regarding ASM for DPSS division.	0.4			A1
Boehm	Michael J.	MJB	Manager	10/11/2006	DPSS Quarterly Review - Review of Q3 legal reserve analysis and related correspondence with C. Anderson.	1.2			A1
Boehm	Michael J.	MJB	Manager	10/11/2006	DPSS Quarterly Review - Discussions with A. Krabill and E-R. Simpson to discuss responsibilities and timing for Q3 review.	0.4			A1
Boehm	Michael J.	MJB	Manager	10/11/2006	DPSS Quarterly Review - Follow up with R. Nedadur regarding Q3 client assistance.	0.4			A1
Boehm	Michael J.	MJB	Manager	10/11/2006	E&S Interim - Review of interim Accounts Receivable documentation.	0.6			A1
Boehm	Michael J.	MJB	Manager	10/11/2006	E&S Interim - Discussions with R. Hofmann and review of related correspondence regarding desired business.	0.8			A1
Boehm	Michael J.	MJB	Manager	10/11/2006	E&S Interim -Review of MobileAria asset sale memorandum.	0.4			A1
Boehm	Michael J.	MJB	Manager	10/11/2006	E&S Interim - Preparation of correspondence to M. McWhorter regarding MobileAria asset sale memorandum.	0.4			A1
Boehm	Michael J.	MJB	Manager	10/11/2006	E&S Interim - Review of translated sales agreement provided by E&Y-Korea.	0.4			A1
Boehm	Michael J.	MJB	Manager	10/11/2006	E&S Interim - Correspondence from M. McWhorter regarding Sungwoo/HMC product liability.	0.3			A1
Boehm	Michael J.	MJB	Manager	10/11/2006	Review of Q3 PBC list and related discussions with E. Marold	0.9			A1
Boehm	Michael J.	MJB	Manager	10/11/2006	Review of Corporate Staffing Matrix to prepare for meeting with N. Miller 10/12	0.6			A1
Chamarro	Destiny D.	DDC	Staff	10/11/2006	Saginaw - Worked on interim AR	1.7			A1
Chamarro	Destiny D.	DDC	Staff	10/11/2006	Saginaw - worked on PBC listing, sent to B. Prueter for follow-up	0.8			A1
Craig	Tashawna N.	TNC	Staff	10/11/2006	Saginaw - Interim Testing for PPE	3.1			A1

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Craig	Tashawna N.	TNC	Staff	10/11/2006	Saginaw - Interim Testing for Accounts Payable	2.1			A1
Craig	Tashawna N.	TNC	Staff	10/11/2006	Saginaw - SOX independent testing of Employee Cost Cycle	2.9			A1
DeMers	Laurie A.	LAD	Senior Manager	10/11/2006	Conference call with C. Tosto, S. Reddy, and J. Hegelmann regarding budget and scheduling follow-up call.	0.9			A1
DeMers	Laurie A.	LAD	Senior Manager	10/11/2006	Discussion with J. Hegelmann regarding budget and revisions and status of work for 404, etc.	0.9			A1
Ford	David Hampton	DHF	Staff	10/11/2006	Finished entering additional controls and worksteps into the corporate AWS file.	1.7			A1
Ford	David Hampton	DHF	Staff	10/11/2006	Packard - Entered worksteps that were changed in the corporate file into the Packard file.	1.1			A1
Ford	David Hampton	DHF	Staff	10/11/2006	Packard - Worked to clean up documentation in the fixed asset and expenditure interim and control testing areas.	2.2			A1
Ford	David Hampton	DHF	Staff	10/11/2006	Packard - Organized the Packard interim, to and management review wps - checked that papers were properly filed in AWS.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/11/2006	Development of E&Y ACS interim audit strategy.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/11/2006	Review of management testing of ACS internal controls.	2.6			A1
Hegelmann	Julie Ann	JAH	Senior	10/11/2006	Work on revisions to budget as requested by A. Krabill, send to L. DeMers for review	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	10/11/2006	Discussion with L. DeMers re: revisions to the budget and presentation of budget	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/11/2006	Planning - Print out check list and AWS workplan for tax received from A. Krabill.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/11/2006	Planning - Review tax workplan received from A. Krabill.	0.3			A1
Henning	Jeffrey M.	JMH	Partner	10/11/2006	Discussion with M. Hatzfeld re: status of ACS testing	0.6			A1
Henning	Jeffrey M.	JMH	Partner	10/11/2006	AHG - Preparation for planning meeting.	0.6			A1
Henning	Jeffrey M.	JMH	Partner	10/11/2006	AHG - Participation in planning meeting.	1.4			A1
Henning	Jeffrey M.	JMH	Partner	10/11/2006	E&S - Review memo re: sale of interest in business/divisional planning	1.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	10/11/2006	Packard Interim: went to Delphi HQ to sync AWS file back to server	0.6			A1
Horner	Kevin John	KJH	Staff	10/11/2006	T&I Interim: worked on tie out of test counts to ZAPI_COMP report	3.9			A1
Horner	Kevin John	KJH	Staff	10/11/2006	T&I Interim: continued cut-off testing of inventory shipments and receipts for Lockport, Columbus	3.9			A1
Horner	Kevin John	KJH	Staff	10/11/2006	T&I Interim: answered questions from J. Simpson relating to inventory interim testing	0.6			A1
Kearns	Matthew R.	MRK	Senior	10/11/2006	E&C - Preparation of schedule summarizing E&Y control testing results.	2.2			A1
Kearns	Matthew R.	MRK	Senior	10/11/2006	E&C - Reviewing E&Y staff members work performed on employee cost process	1.6			A1
Kearns	Matthew R.	MRK	Senior	10/11/2006	E&C - Assisting E&Y staff members with questions regarding independent control testing and interim audit procedures	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/11/2006	Review of the September 30 CFO report.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/11/2006	Meeting with J. Papelian, J. Williams, J. Montgomery, M. Loeb and S. Sheckell to discuss the FAS 5 analysis prepared as of September 30.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/11/2006	DPSS - Preparation for Q3.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	10/11/2006	E&S - Preparation for Q3.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/11/2006	Review of summary from EY Korea on the Sungwoo/Hyundai issue.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	10/11/2006	Edits to scope memo.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/11/2006	Working with A. Ranney to finalize PASSA's.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/11/2006	Update meeting with K. Asher and S. Sheckell on ASM and other topics.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/11/2006	Discussions with Tax team regarding the audit program.	0.2			A1
Marold	Erick W.	EWM	Senior	10/11/2006	E&S - Organized and filled interim substantive procedures and test of control procedures.	2.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	10/11/2006	Reviewed reorganization of the E&S trial balances which occurred during the third quarter.	2.1			A1
Marold	Erick W.	EWM	Senior	10/11/2006	Discussion with A. Krabill regarding requirements of rollforward template to be provided to international teams.	1.1			A1
Marold	Erick W.	EWM	Senior	10/11/2006	Prepared an excel file that can be provided to international teams that will help determine appropriate rollforward procedures as required by GAM.	2.1			A1
Miller	Nicholas S.	NSM	Manager	10/11/2006	T&I - Audit procedures on fixed asset rollforward schedules.	2.3			A1
Miller	Nicholas S.	NSM	Manager	10/11/2006	T&I - Preparation of summary memo for the fixed asset testing.	1.5			A1
Miller	Nicholas S.	NSM	Manager	10/11/2006	T&I - Accumulating additions support for the fixed asset testing.	2.8			A1
Miller	Nicholas S.	NSM	Manager	10/11/2006	T&I - Reviewing fixed asset reconciliations and auditing support for the reconciling items.	1.9			A1
Nicol	Jeremy M.	JMN	Staff	10/11/2006	T&I - Reviewed and remediated open items within the expenditure cycle.	1.5			A1
Nicol	Jeremy M.	JMN	Staff	10/11/2006	T&I - Revised management's payroll cycle testing and documented reperformance within the workpapers.	3.1			A1
Nicol	Jeremy M.	JMN	Staff	10/11/2006	T&I - Performed independent tests of controls and analytics for the payroll cycle - documented the results within the workpapers.	3.4			A1
Pacella	Shannon M.	SMP	Manager	10/11/2006	Testing procedure discussion with M. Stille regarding Windows operating system.	2.1			A1
Ranney	Amber C.	ACR	Senior	10/11/2006	Corporate Interim-discussing approach for analyzing warranty reserves for total Delphi with audit team.	0.6			A1
Ranney	Amber C.	ACR	Senior	10/11/2006	Dayton Interim-discussing AR Aging with E&C team.	0.3			A1
Ranney	Amber C.	ACR	Senior	10/11/2006	Creating PASSA's for Partner review.	3.4			A1
Ranney	Amber C.	ACR	Senior	10/11/2006	Completing required planning documents for 2006 audit.	1.6			A1
Ranney	Amber C.	ACR	Senior	10/11/2006	Discussing our AR confirm procedures with the Steering team.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	10/11/2006	E&C - Interim Inventory testing, including test of independent controls	6.1			A1
Rothmund	Mario Valentin	MVR	Senior	10/11/2006	Meeting with the Delphi A Internal Control Function at E&C - discussion of the Final Results of the PwC Testing	1.2			A1
Saimoua	Omar Issam	OIS	Staff	10/11/2006	AHG - Picked the payroll sample for AHG used to test the pay change control related activity.	1.6			A1
Saimoua	Omar Issam	OIS	Staff	10/11/2006	E&C - Worked on documenting our understanding of the forecast to actual analysis of the payroll control activities.	4.1			A1
Saimoua	Omar Issam	OIS	Staff	10/11/2006	E&C - Met with M. Roeder to discuss the forecast to actual analysis in the payroll process and obtain support documents.	1.8			A1
Schwandt	Lisa N.	LNS	Staff	10/11/2006	Revision of ASM	0.9			A1
Schwandt	Lisa N.	LNS	Staff	10/11/2006	Updating, revising, and recalculating figures in Hyperion corporate spreadsheet	2.4			A1
Schwandt	Lisa N.	LNS	Staff	10/11/2006	Creating Excel spreadsheet for all divisions including financial statement information from Hyperion	3.7			A1
Schwandt	Lisa N.	LNS	Staff	10/11/2006	Preparing CPA certification notification for traveling to different states	1.0			A1
Sheckell	Steven F.	SFS	Partner	10/11/2006	Review divisional budgets and staffing	1.9			A1
Sheckell	Steven F.	SFS	Partner	10/11/2006	International coordination	2.1			A1
Sheckell	Steven F.	SFS	Partner	10/11/2006	Update acct issues with T. Timko	1.1			A1
Sheckell	Steven F.	SFS	Partner	10/11/2006	Review audit planning files	2.9			A1
Simpson	Emma-Rose S.	ESS	Staff	10/11/2006	Reviewed ACS workpapers and Delphi internal audit workpapers.	4.3			A1
Simpson	Emma-Rose S.	ESS	Staff	10/11/2006	Reviewed Delphi DPSS Q2 workpapers.	3.0			A1
Simpson	Jamie	JS	Senior Manager	10/11/2006	General review of inventory workpapers for T&I.	2.3			A1
Simpson	Jamie	JS	Senior Manager	10/11/2006	General review of accounts payable workpapers for T&I.	2.3			A1
Simpson	Jamie	JS	Senior Manager	10/11/2006	T&I - Discussion with N. Miller regarding T&I interim status.	1.1			A1
Simpson	Jamie	JS	Senior Manager	10/11/2006	T&I - Discussion with D. Greenbury regarding impairment concerns.	0.3			A1
Simpson	Jamie	JS	Senior Manager	10/11/2006	T&I - Review of management's testing for the financial statement close and treasury cycles.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	10/11/2006	Update of Windows Observations.	0.2			A1
Stille	Mark Jacob	MJS	Senior	10/11/2006	Review of management testing of IT2.	2.9			A1
Stille	Mark Jacob	MJS	Senior	10/11/2006	Review of management testing of Integra-T.	2.9			A1
Stille	Mark Jacob	MJS	Senior	10/11/2006	Review of GM Endevor change reports for selecting sample.	0.6			A1
Tau	King-Sze	KST	Senior	10/11/2006	Saginaw - Reviewed Master PBC list with D. Chamarro and S. Craig.	0.4			A1
Tau	King-Sze	KST	Senior	10/11/2006	Saginaw - Discussion with D. Chamarro and S. Craig regarding an open items/issues list for control testing.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2006	Work on Total Hours by Division through September 29.	2.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2006	Provide copies of all budget reports per the request of S. Sheckell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2006	Revisions to Total Hours by Division through September 1 per J. Simpson.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2006	Correspondence with J. Simpson and S. Sheckell regarding engagement economics.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2006	Discussion with J. Simpson and B. Hamblin regarding budget to actual analysis.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2006	Correspondence with J. Simpson regarding Total Hours by Division through September 29.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2006	Work on updates to Delphi AIMS Query.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2006	Coordination of Outsourcing and Systems Conversions Meeting.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2006	Correspondence with A. Krabill regarding Delphi Team CPA License List - Action Required.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2006	Preparation of email to team regarding Delphi Team CPA License List - Action Required per A. Krabill.	0.1			A1

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Aquino	Heather	HRA	Client Serving Associate	10/12/2006	Coordination of E&Y New MAC Address with M. Sakowski.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2006	Coordination of E&C TDPE including conference room, etc.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2006	Correspondence with J. Simpson regarding family tree updates.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2006	Correspondence with J. Simpson regarding status of network connection onsite.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/12/2006	Coordination of IT Results Meeting.	0.2			A1
Barwin	Kristen N.	KNB	Staff	10/12/2006	E&C - Reperform Milwaukee plant 404 testing	3.2			A1
Barwin	Kristen N.	KNB	Staff	10/12/2006	E&C - Document interim inventory work	3.8			A1
Barwin	Kristen N.	KNB	Staff	10/12/2006	E&C - Review managements testing for inventory, financial close & revenue	1.8			A1
Boehm	Michael J.	MJB	Manager	10/12/2006	E&S Interim - Preparation of ASM for E&S division.	1.8			A1
Boehm	Michael J.	MJB	Manager	10/12/2006	E&S Interim - Discussions with M. Rothmund and E. Marold regarding analytic review of inventory accounts.	0.3			A1
Boehm	Michael J.	MJB	Manager	10/12/2006	E&S Interim - Call with M. McWhorter to discuss Sungwoo product liability issue and ER&D analysis for Q3.	0.3			A1
Boehm	Michael J.	MJB	Manager	10/12/2006	E&S Interim - Review of substantive procedure documentation in inventory cycle.	1.1			A1
Boehm	Michael J.	MJB	Manager	10/12/2006	Discussions with N. Miller regarding Corporate staffing	0.6			A1
Boehm	Michael J.	MJB	Manager	10/12/2006	Revisions to AWS file in preparation for PASSA review by K. Asher.	2.3			A1
Boehm	Michael J.	MJB	Manager	10/12/2006	Discussions with A. Krabill, J. Simpson, E. Marold, N. Miller, and A. Ranney regarding Divisional Tests of 25.	0.8			A1
Boehm	Michael J.	MJB	Manager	10/12/2006	Revision to ICFC to integrate fraud risks determined in meeting with FAST group and related discussions with A. Krabill.	1.2			A1
Chamarro	Destiny D.	DDC	Staff	10/12/2006	Saginaw - Worked on interim AR	2.3			A1

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Chamarro	Destiny D.	DDC	Staff	10/12/2006	Saginaw - Worked on interim inventory	3.6			A1
Chamarro	Destiny D.	DDC	Staff	10/12/2006	Saginaw - discussion with S. Craig regarding how to test interim AP.	1.0			A1
Craig	Tashawna N.	TNC	Staff	10/12/2006	Saginaw - Conference Call with B. Prueter	0.6			A1
Craig	Tashawna N.	TNC	Staff	10/12/2006	Saginaw - Interim Testing for Fixed Assets	0.9			A1
Craig	Tashawna N.	TNC	Staff	10/12/2006	Saginaw - Interim testing of Accounts Payable	3.2			A1
Craig	Tashawna N.	TNC	Staff	10/12/2006	Saginaw - Reviewed FA support for interim testing	2.8			A1
Craig	Tashawna N.	TNC	Staff	10/12/2006	Saginaw - Reviewed interim testing procedures with K. Tau	0.6			A1
Craig	Tashawna N.	TNC	Staff	10/12/2006	Saginaw - Met with Destiny C. regarding interim testing of Accounts Payable	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/12/2006	E&C - Preparation for TDPE.	7.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/12/2006	E&C - Review of investments in unconsolidated subsidiaries.	1.9			A1
Hegelmann	Julie Ann	JAH	Senior	10/12/2006	Work on year-end audit plan	2.1			A1
Henning	Jeffrey M.	JMH	Partner	10/12/2006	E&S - SDE accounting memo	0.7			A1
Horner	Kevin John	KJH	Staff	10/12/2006	T&I Interim: met with J. Sienkiewicz to discuss tie out c test counts and try to obtain reports that would enable us to do so, received ZAPIR_COMP reports from John.	1.2			A1
Horner	Kevin John	KJH	Staff	10/12/2006	T&I Interim: received sync file of AWS file from N. Miller.	0.4			A1
Horner	Kevin John	KJH	Staff	10/12/2006	T&I Interim: finished documentation for cut-off testing for inventory cycle	0.6			A1
Horner	Kevin John	KJH	Staff	10/12/2006	T&I Interim: tied out test counts to ZAPIR_COMP report for Lockport location	1.4			A1
Horner	Kevin John	KJH	Staff	10/12/2006	T&I Interim: answered questions from J. Nicol regarding tie out of test counts	0.6			A1
Horner	Kevin John	KJH	Staff	10/12/2006	T&I Interim: updated memo on controls testing for inventory cycle based on results of testing	1.4			A1
Horner	Kevin John	KJH	Staff	10/12/2006	T&I Interim: gave instructions to J. Nicol, on how to tie out test counts for Columbus and CMM locations	0.6			A1
Horner	Kevin John	KJH	Staff	10/12/2006	T&I Interim: read through review notes left by J. Simpson regarding inventory interim work procedures	0.4			A1

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Horner	Kevin John	KJH	Staff	10/12/2006	T&I Interim: reviewed management's testing of control 2.3.2-1 and 2.3.2-2 regarding the 2-way match around receipts of materials	2.2			A1
Kearns	Matthew R.	MRK	Senior	10/12/2006	Working on preparing an agenda and putting together a prep package for the E&Y, E&C internal team directed planning event being held on 10/13	7.3			A1
Krabill	Aaron J.	AJK	Senior Manager	10/12/2006	Review of PASSA's	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/12/2006	Meeting with J. Simpson, E. Marold and M. Boehm to discuss test of 25 approach.	0.9			A1
Marold	Erick W.	EWM	Senior	10/12/2006	Prepared/updated the interim client assistance request.	2.1			A1
Marold	Erick W.	EWM	Senior	10/12/2006	Obtained documentation for and reviewed the setoff activity recorded during the second quarter.	2.1			A1
Marold	Erick W.	EWM	Senior	10/12/2006	E&S - Review of the Denso accounting memo prepared by the E&S division during the third quarter.	2.1			A1
Marold	Erick W.	EWM	Senior	10/12/2006	Reviewed AWS guidelines and updated AWS files to be in accordance with guidelines.	1.9			A1
Miller	Nicholas S.	NSM	Manager	10/12/2006	Review of corporate budget and scheduling with M. Boehm.	0.9			A1
Miller	Nicholas S.	NSM	Manager	10/12/2006	Prep M. Pikos for interim Packard audit procedures.	0.9			A1
Miller	Nicholas S.	NSM	Manager	10/12/2006	Packard - Preparation for interim procedures to be performed the week of 10/16.	0.7			A1
Miller	Nicholas S.	NSM	Manager	10/12/2006	Finalize the "Risks for which controls must be addressed" document. Update it for new ICFC fraud risks. Identify the unique audit procedures we will be completing to address these risks.	2.1			A1
Miller	Nicholas S.	NSM	Manager	10/12/2006	Prep for T&I quarterly procedures to be performed beginning the week of 10/16/06.	1.3			A1
Nicol	Jeremy M.	JMN	Staff	10/12/2006	T&I - Performing payroll cycle TOC.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	10/12/2006	T&I - Performing expenditure cycle TOC.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	10/12/2006	T&I - Meeting with E. Creech regarding the expenditure cycle.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	10/12/2006	T&I - Meeting with R. Burrell regarding the expenditure cycle.	0.9			A1

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Nicol	Jeremy M.	JMN	Staff	10/12/2006	T&I - Performing tie in of inventory test counts for T&I plants.	3.8			A1
Nicol	Jeremy M.	JMN	Staff	10/12/2006	T&I - Meeting with J. Sienkiewicz regarding the expenditure cycle.	1.0			A1
Pacella	Shannon M.	SMP	Manager	10/12/2006	Testing procedure discussion for GM and Windows.	1.1			A1
Pikos	Matthew C.	MCP	Senior	10/12/2006	Obtaining badge, setting up network connection at the Delphi Corporate Office	0.3			A1
Pikos	Matthew C.	MCP	Senior	10/12/2006	Review of managements testing related to the Inventory controls at the Packard division	0.8			A1
Pikos	Matthew C.	MCP	Senior	10/12/2006	Packard - Reviewing the expenditure cycle and fixed asset cycle walkthrough documents to get familiar with the processes in these areas.	2.2			A1
Pikos	Matthew C.	MCP	Senior	10/12/2006	Performing the detail review of the interim fixed asset substantive procedures for the Packard Division	5.3			A1
Pikos	Matthew C.	MCP	Senior	10/12/2006	Performing the detail review of the expenditure test of control procedures for the Packard Division	0.4			A1
Ranney	Amber C.	ACR	Senior	10/12/2006	Corporate Interim-review Pension testing requirements.	1.1			A1
Ranney	Amber C.	ACR	Senior	10/12/2006	Creating PASSA's for partner review.	3.3			A1
Ranney	Amber C.	ACR	Senior	10/12/2006	Review remaining planning items necessary to complete.	2.1			A1
Ranney	Amber C.	ACR	Senior	10/12/2006	Going over PBC list with Seniors for Corporate Interim Audit.	0.9			A1
Rothmund	Mario Valentin	MVR	Senior	10/12/2006	E&C - Inventory Reserve test/ LCM	3.6			A1
Rothmund	Mario Valentin	MVR	Senior	10/12/2006	Preparation of the E&C TDPM with M. Hatzfeld and M. Kearns	5.6			A1
Saimoua	Omar Issam	OIS	Staff	10/12/2006	E&C - Finished preparing the Forecast to actual analysis related to the payroll process.	3.1			A1
Saimoua	Omar Issam	OIS	Staff	10/12/2006	E&C - Finished the E-Lead after receiving updated SAP reports and prepared a flux analysis that was sent to M. Adams for completion.	3.5			A1
Saimoua	Omar Issam	OIS	Staff	10/12/2006	E&C - Met with M. Roeder to clear up any open items on the forecast to actual analysis and obtained additional support documents for the FSCP related control activity.	1.5			A1

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Sheckell	Steven F.	SFS	Partner	10/12/2006	Status update with T. Timko, J. Williams and A. Brazier	1.9			A1
Sheckell	Steven F.	SFS	Partner	10/12/2006	Review planning with A. Krabill and J. Simpson	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	10/12/2006	ACS - Researched E&Y responsibility when dealing with outside service organizations.	3.8			A1
Simpson	Emma-Rose S.	ESS	Staff	10/12/2006	Discussed ACS testing plain with E&Y management.	0.8			A1
Simpson	Jamie	JS	Senior Manager	10/12/2006	Discussion with A. Ranney regarding pension participant testing.	0.3			A1
Simpson	Jamie	JS	Senior Manager	10/12/2006	Discussion with independence group regarding GIS system.	0.3			A1
Simpson	Jamie	JS	Senior Manager	10/12/2006	Discussion with H. Aquino regarding engagement economics.	0.5			A1
Simpson	Jamie	JS	Senior Manager	10/12/2006	Review of ICFC document.	1.8			A1
Simpson	Jamie	JS	Senior Manager	10/12/2006	Time spent making changes to ICFC.	0.7			A1
Simpson	Jamie	JS	Senior Manager	10/12/2006	Discussion with M. Boehm, N. Miller and E. Marold regarding test of transactions.	0.6			A1
Stille	Mark Jacob	MJS	Senior	10/12/2006	Documentation of review of managements testing for IT2.	0.9			A1
Stille	Mark Jacob	MJS	Senior	10/12/2006	Documentation of review of managements testing for Integra-T	0.9			A1
Stille	Mark Jacob	MJS	Senior	10/12/2006	Selection of program change sample from endevor change listings for GM.	1.1			A1
Tau	King-Sze	KST	Senior	10/12/2006	Saginaw - Reviewed fixed assets documents received from client.	1.0			A1
Aquino	Heather	HRA	Client Serving Associate	10/13/2006	Correspondence with J. Simpson and M. Hatzfeld regarding T&E incurred by division and estimate to complete.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	10/13/2006	Coordination of Legal Inquiry Process Meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/13/2006	Deliver guidance on FAS 144 to T. Timko per A. Krabill.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/13/2006	Coordination of Outsourcing and Systems Conversions Meeting.	0.4			A1

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Aquino	Heather	HRA	Client Serving Associate	10/13/2006	Preparation of memo with guidance on FAS 144 per A. Krabill for T. Timko.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/13/2006	Correspondence with team regarding E&C TDPE.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/13/2006	Coordination of meeting with S. Sheckell and J. Whitson.	0.2			A1
Barwin	Kristen N.	KNB	Staff	10/13/2006	E&C - Reperform Milwaukee plant testing	3.8			A1
Barwin	Kristen N.	KNB	Staff	10/13/2006	E&C - Document and discuss interim investment work with client	3.8			A1
Chamarro	Destiny D.	DDC	Staff	10/13/2006	Saginaw - worked on interim Inventory	1.4			A1
Chamarro	Destiny D.	DDC	Staff	10/13/2006	Saginaw - Team meeting with M. Hatzfeld to discuss issues.	4.5			A1
Craig	Tashawna N.	TNC	Staff	10/13/2006	Saginaw - Interim testing for FA	2.4			A1
Craig	Tashawna N.	TNC	Staff	10/13/2006	Saginaw - Met with K. Tau regarding interim testing for Fixed Assets	1.1			A1
Craig	Tashawna N.	TNC	Staff	10/13/2006	Saginaw - Meeting with M. Hatzfeld regarding SAS 65 and Interim testing issues.	3.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/13/2006	E&C - Attend TDPE with J. Henning, S. Sheckell and E&C team.	2.6			A1
Henning	Jeffrey M.	JMH	Partner	10/13/2006	Attend E&C TDPE.	3.1			A1
Horner	Kevin John	KJH	Staff	10/13/2006	T&I Interim: tested clerical accuracy of Excel dump of inventory subledger	0.3			A1
Horner	Kevin John	KJH	Staff	10/13/2006	T&I Interim: worked on revenue cycle test of controls and updated memo for test results	1.2			A1
Horner	Kevin John	KJH	Staff	10/13/2006	T&I Interim: signed-off on worksteps for inventory cycle in AWS and organized workpapers for review	0.6			A1
Horner	Kevin John	KJH	Staff	10/13/2006	T&I Interim: discussed with N. Miller procedures to perform to testing of inventory subledger	0.4			A1
Horner	Kevin John	KJH	Staff	10/13/2006	T&I Interim: discussed with N. Miller management's test results of 2-way match in inventory cycle	0.6			A1
Horner	Kevin John	KJH	Staff	10/13/2006	T&I Interim: went with C. Tompkins to sales department to try to obtain pay-on-consumption contracts for testing	0.4			A1

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Horner	Kevin John	KJH	Staff	10/13/2006	T&I Interim: e-mailed gross margins by location spreadsheet to C. Tompkins to obtain explanations for fluctuations.	0.2			A1
Horner	Kevin John	KJH	Staff	10/13/2006	T&I Interim: met with C. Tompkins to discuss getting inventory subledgers and explanations for gross margin fluctuations	1.2			A1
Imberger	Guido	GI	Senior Manager	10/13/2006	Saginaw - Team discussion regarding on status of the interim audit, SAS 65.	1.4			A1
Kearns	Matthew R.	MRK	Senior	10/13/2006	E&C - Updating status schedule of interim audit	0.7			A1
Kearns	Matthew R.	MRK	Senior	10/13/2006	E&C - Meeting with G. Halleck to discuss PP&E balance as of 9.30 and supporting schedule	0.5			A1
Kearns	Matthew R.	MRK	Senior	10/13/2006	Participating in the E&C internal team directed planning event meeting with engagement executives	4.6			A1
Kearns	Matthew R.	MRK	Senior	10/13/2006	E&C - Preparing a prep package for internal team directed planning event meeting held today with engagement executives	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/13/2006	DPSS - Review of SOPA's.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	10/13/2006	E&S - Interim update with M. Boehm.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/13/2006	Discussion of the ICFC with J. Simpson.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/13/2006	Preparation of planning documents for K. Asher's review.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	10/13/2006	Review of Q3 consolidated data.	1.2			A1
Marold	Erick W.	EWM	Senior	10/13/2006	E&S - Travel time to Kokomo, IN.	3.8			A1
Miller	Nicholas S.	NSM	Manager	10/13/2006	Packard - Preparation of summary detail of TPE for K. Asher to review.	0.4			A1
Miller	Nicholas S.	NSM	Manager	10/13/2006	Time spent making additional changes to the significant risk documents.	0.4			A1
Miller	Nicholas S.	NSM	Manager	10/13/2006	T&I - Time spent reviewing payroll workpapers.	3.3			A1
Miller	Nicholas S.	NSM	Manager	10/13/2006	T&I - Answering inventory questions for K. Horner.	0.2			A1
Miller	Nicholas S.	NSM	Manager	10/13/2006	T&I - Input of additional worksteps not yet in the engagement.	1.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	10/13/2006	T&I - Review of control testing procedures for credits/debits in AP.	0.3			A1
Miller	Nicholas S.	NSM	Manager	10/13/2006	T&I - Time spent talking through payroll review notes with J. Nicols.	0.3			A1
Miller	Nicholas S.	NSM	Manager	10/13/2006	T&I - Review of documentation received to support our control testing for the tooling contracts.	0.5			A1
Nicol	Jeremy M.	JMN	Staff	10/13/2006	T&I - Performing payroll TOC.	2.2			A1
Nicol	Jeremy M.	JMN	Staff	10/13/2006	T&I - Discussing employee cost cycle TOC with leadership.	1.0			A1
Nicol	Jeremy M.	JMN	Staff	10/13/2006	T&I - Reviewing and cleaning up employee cost cycle workpapers.	2.9			A1
Nicol	Jeremy M.	JMN	Staff	10/13/2006	T&I - Reviewing management's testing regarding expenditure cycle.	1.9			A1
Pacella	Shannon M.	SMP	Manager	10/13/2006	Steering workpaper review.	1.2			A1
Pacella	Shannon M.	SMP	Manager	10/13/2006	Discuss status on NSJE CAAT with K. Barber.	0.5			A1
Pikos	Matthew C.	MCP	Senior	10/13/2006	Performing the detail review of the expenditures test of control procedures for the Packard Divsion	5.8			A1
Pikos	Matthew C.	MCP	Senior	10/13/2006	Review of managements testing related to the Inventory controls at the Packard division	2.2			A1
Ranney	Amber C.	ACR	Senior	10/13/2006	Dayton Interim-following up on Packard AR open items.	1.5			A1
Ranney	Amber C.	ACR	Senior	10/13/2006	Completing required planning documents.	0.4			A1
Rothmund	Mario Valentin	MVR	Senior	10/13/2006	E&C - Meeting with M. Kloss to discuss open items, relating to the inventory cycle.	2.4			A1
Rothmund	Mario Valentin	MVR	Senior	10/13/2006	AHG - Meeting with G. Anderson to discuss results of Q3 and the related audit impact	1.3			A1
Rothmund	Mario Valentin	MVR	Senior	10/13/2006	E&C - Attend team directed planning meeting with S. Sheckell, J. Henning, M. Hatzfeld.	3.5			A1
Saimoua	Omar Issam	OIS	Staff	10/13/2006	E&C - Attended the Team Directed Planning Event	3.1			A1
Saimoua	Omar Issam	OIS	Staff	10/13/2006	E&C - Met with M. Adams to discuss the AR reserve process	1.8			A1
Saimoua	Omar Issam	OIS	Staff	10/13/2006	E&C - Prepared for the TDPE meeting and helped put together support documents	1.1			A1
Sheckell	Steven F.	SFS	Partner	10/13/2006	Powertrain planning update	2.6			A1
Simpson	Emma-Rose S.	ESS	Staff	10/13/2006	Preparation of memo summarizing work plan for ACS.	2.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	10/13/2006	ACS - Research on the use of service organizations as it relates to ACS.	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	10/13/2006	Participated in a meeting to discuss progress on ACS issues	0.6			A1
Simpson	Jamie	JS	Senior Manager	10/13/2006	Discussion with S. Sheckell and A. Krabill regarding impairment analysis.	0.6			A1
Simpson	Jamie	JS	Senior Manager	10/13/2006	Discussion with A. Krabill regarding the ICFC.	1.1			A1
Simpson	Jamie	JS	Senior Manager	10/13/2006	Discussion with A. Krabill, S. Sheckell and K. Asher regarding test of transactions.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	10/13/2006	Participated in Saginaw update meeting.	2.1			A1
Stille	Mark Jacob	MJS	Senior	10/13/2006	Time spent documenting walkthrough of Integra-T application in DITGC.	3.8			A1
Stille	Mark Jacob	MJS	Senior	10/13/2006	Time spent documenting walkthrough of Integra-T application in DITGC.	3.6			A1
Stille	Mark Jacob	MJS	Senior	10/13/2006	Meeting with C. Courtade to perform walkthrough of Treasury applications.	0.8			A1
Tau	King-Sze	KST	Senior	10/13/2006	Saginaw - Reviewed CIP reconciliation to ensure S. Craig received all the needed supporting documents.	1.1			A1
Tau	King-Sze	KST	Senior	10/13/2006	Saginaw - Discussion with S. Craig regarding the procedures that she needed to perform on the CIP reconciliation.	0.4			A1
Tau	King-Sze	KST	Senior	10/13/2006	Saginaw - Meeting with our team to discuss our audit status and conclusions on our approach on the audit going forward.	4.0			A1
Horner	Kevin John	KJH	Staff	10/14/2006	T&I Interim: mailed consigned inventory confirmations	0.2			A1
Horner	Kevin John	KJH	Staff	10/14/2006	T&I Interim: sent sync file of AWS engagement to serve at Delphi HQ	0.3			A1
Simpson	Jamie	JS	Senior Manager	10/14/2006	Review of hours by division/area for September.	1.6			A1
Simpson	Jamie	JS	Senior Manager	10/14/2006	Preparation of emails to China and Brazil regarding fees.	0.4			A1
Henning	Jeffrey M.	JMH	Partner	10/15/2006	Preparation for weekly status report across all divisions	0.7			A1
Miller	Nicholas S.	NSM	Manager	10/15/2006	Travel time to Warren, OH to work on the Packard engagement.	3.0			A1
Pacella	Shannon M.	SMP	Manager	10/15/2006	Review DGL and Steering workpapers to support testing procedures performed.	3.5			A1

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Pikos	Matthew C.	MCP	Senior	10/15/2006	Travel time to Warren, OH to work on the interim audit of the Delphi Packard division.	3.0			A1
Simpson	Jamie	JS	Senior Manager	10/15/2006	Review of China ASM's for three locations.	0.8			A1
Simpson	Jamie	JS	Senior Manager	10/15/2006	Preparation of email to E&Y China team on comments on ASMs.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/16/2006	Correspondence with M. Kearns and J. Simpson regarding Omar's time.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/16/2006	Work on Total Hours by Division through September 29 per J. Simpson's changes.	2.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/16/2006	Correspondence with J. Simpson regarding Delphi Australia - Budget & Fee.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/16/2006	Correspondence with J. Simpson regarding Delphi Chin - Packard and Dynamics & Propulsion (Chassis) ASM and C5.1.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/16/2006	Coordination of pension meeting per S. Sheckell.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/16/2006	Correspondence with A. Krabill and L. Schwandt regarding Timko agenda.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/16/2006	Correspondence with J. Simpson regarding Delphi Tear CPA License List - Action Required.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/16/2006	Correspondence with K. Barber regarding DGL Access.	0.2			A1
Asher	Kevin F.	KFA	Partner	10/16/2006	Management status meeting on the audit	1.1			A1
Barwin	Kristen N.	KNB	Staff	10/16/2006	E&S -Reperform SAS 65 Testing Revenue	1.2			A1
Barwin	Kristen N.	KNB	Staff	10/16/2006	E&S - Reperform SAS 65 Testing Expenditure	0.6			A1
Barwin	Kristen N.	KNB	Staff	10/16/2006	E&S - Reperform SAS 65 Testing for treasury	2.5			A1
Barwin	Kristen N.	KNB	Staff	10/16/2006	E&S - Travel time to Kokomo, IN.	4.6			A1
Barwin	Kristen N.	KNB	Staff	10/16/2006	Review Open Items list and understand E&S interim procedures	0.6			A1
Boehm	Michael J.	MJB	Manager	10/16/2006	Corporate Interim - Review of SOP 96-1 and discussion with L. Schwandt related to research of competitors environmental disclosures.	0.5			A1

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Boehm	Michael J.	MJB	Manager	10/16/2006	DPSS Interim - Review of Cuneo E&O Calculation and discussion of audit approach with E-R. Simpson.	0.7			A1
Boehm	Michael J.	MJB	Manager	10/16/2006	DPSS Interim - Review of audit approach related to warranty reserves (CE and VE) with E-R. Simpson.	0.6			A1
Boehm	Michael J.	MJB	Manager	10/16/2006	DPSS Interim - Review of detail Plainfield E&O calculation and discussions of audit approach with A. Krabill and E-R. Simpson.	0.8			A1
Boehm	Michael J.	MJB	Manager	10/16/2006	DPSS Interim - Review of materials related to XM subsidy receivable and related discussions with C. Three and E-R. Simpson	1.2			A1
Boehm	Michael J.	MJB	Manager	10/16/2006	DPSS Interim - Review of documentation related to AR Billing Adjustments and discussion of AR reserve audit approach with E-R. Simpson.	0.6			A1
Boehm	Michael J.	MJB	Manager	10/16/2006	DPSS Quarterly Review - Status update meeting with R. Nedadur	0.3			A1
Boehm	Michael J.	MJB	Manager	10/16/2006	DPSS Quarterly Review - Review of balance sheet analytic provided by DPSS.	0.4			A1
Boehm	Michael J.	MJB	Manager	10/16/2006	E&S Quarterly Review - Discussions with E. Marold regarding status of Q3 procedures	0.4			A1
Boehm	Michael J.	MJB	Manager	10/16/2006	Discussions with A. Krabill regarding ICFC	0.2			A1
Boehm	Michael J.	MJB	Manager	10/16/2006	Revision to entity level control documentation with ICFC.	1.4			A1
Boehm	Michael J.	MJB	Manager	10/16/2006	Discussions with A. Krabill regarding divisional tests of 25 transactions in revenue, purchase, and payroll cycles.	0.2			A1
Boehm	Michael J.	MJB	Manager	10/16/2006	Participated in quarterly environmental matters meetings with M. Loeb, M. Hester, and J. Hunt.	1.7			A1
Boehm	Michael J.	MJB	Manager	10/16/2006	Review of material provided by M. Hester and J. Hunt in preparation for quarterly environmental meeting.	1.1			A1
Cash	Kevin L.	KLC	Partner	10/16/2006	Review of walkthroughs and test results	2.8			A1
Cash	Kevin L.	KLC	Partner	10/16/2006	Review of controls classification and consideration of significance of applications -	1.9			A1
Chamarro	Destiny D.	DDC	Staff	10/16/2006	Saginaw - Performed TOC for Revenue	3.7			A1
Chamarro	Destiny D.	DDC	Staff	10/16/2006	saginaw - Performed TOC for inventory	3.3			A1

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Chamarro	Destiny D.	DDC	Staff	10/16/2006	Travel time to/from the Steering Division in Saginaw.	1.1			A1
Craig	Tashawna N.	TNC	Staff	10/16/2006	Saginaw - Updated the Summary of Controls	3.1			A1
Craig	Tashawna N.	TNC	Staff	10/16/2006	Saginaw - Reperformed mgt's test of controls for all controls deemed ineffective in the FA cycle.	5.9			A1
DeMers	Laurie A.	LAD	Senior Manager	10/16/2006	Conference call with C. Tosto, J. Hegelmann, J. Beckman, and S. Reddy regarding approach to Qtrly and YE audit procedures for SALT, FIN 48 discussion as it related to SALT, and requesting input from SALT regarding budget for normal Q and YE work.	0.8			A1
Ford	David Hampton	DHF	Staff	10/16/2006	Packard - Inquiring about and documenting how the AP clearing accounts work.	0.9			A1
Ford	David Hampton	DHF	Staff	10/16/2006	T&I - Working on the revenue control testing process.	3.1			A1
Gerber	Katherine A.	CAA	Senior	10/16/2006	T&I - Obtain items from PBC Listing	0.9			A1
Gerber	Katherine A.	CAA	Senior	10/16/2006	T&I - Warranty Reserve Interim/404 Testing	1.2			A1
Gerber	Katherine A.	CAA	Senior	10/16/2006	T&I - Interim/404 Testing of Inventory E&O Reserve	3.3			A1
Gerber	Katherine A.	CAA	Senior	10/16/2006	T&I - Discuss questions for the Interim/404 Testing of FSCP and Revenue Cycle	1.1			A1
Gerber	Katherine A.	CAA	Senior	10/16/2006	T&I - Tooling Interim/404 Testing and going over tooling question from AR testing (Dayton)	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	10/16/2006	Q3 - Call J. Erickson re: status of Q3 workpapers	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/16/2006	Q3 - send C. Tosto update e-mail on status of Q3 workpapers	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	10/16/2006	Q3 - preparation of e-mail to C. Tosto with additional status update on info received (none received) regarding Q3 workpapers from J. Erickson.	0.2			A1
Henning	Jeffrey M.	JMH	Partner	10/16/2006	Review ACS controls test strategy	1.0			A1
Henning	Jeffrey M.	JMH	Partner	10/16/2006	Conf. call re: divisional scheduling for interim	0.3			A1
Henning	Jeffrey M.	JMH	Partner	10/16/2006	Scheduling quarterly review dates/times across divisions	0.4			A1
Horner	Kevin John	KJH	Staff	10/16/2006	Packard Interim: updated revenue cycle test of controls memo	1.2			A1

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Horner	Kevin John	KJH	Staff	10/16/2006	Packard Interim: worked on review of bad debt reserve calculation for Q3	1.6			A1
Horner	Kevin John	KJH	Staff	10/16/2006	Packard Interim: obtained trial balance as of 9/30/06 from I. Smith.	0.4			A1
Horner	Kevin John	KJH	Staff	10/16/2006	Packard Interim: finished and signed-off on employee cost test of controls worksteps	0.8			A1
Horner	Kevin John	KJH	Staff	10/16/2006	Packard Interim: discussion with N. Miller, regarding employee cost test of controls.	0.2			A1
Horner	Kevin John	KJH	Staff	10/16/2006	Packard Interim: worked on testing of review of contracts for revenue cycle test of controls	2.1			A1
Horner	Kevin John	KJH	Staff	10/16/2006	Packard Interim: travel time to Warren, OH to work at Delphi Packard for the week	3.6			A1
Horner	Kevin John	KJH	Staff	10/16/2006	Packard Interim: worked on supporting documentation for pass-by shipment selection for revenue cycle test of controls	1.1			A1
Horner	Kevin John	KJH	Staff	10/16/2006	Packard Interim: discussion with N. Miller regarding procedures to be performed during the week relating to test of controls and A/R reserve	0.2			A1
Imberger	Guido	GI	Senior Manager	10/16/2006	Saginaw - Conference call with J. Perkins regarding changes in audit approach, regular interim audit related.	0.4			A1
Kearns	Matthew R.	MRK	Senior	10/16/2006	E&C - Assisting E&Y staff members with interim work	1.7			A1
Kearns	Matthew R.	MRK	Senior	10/16/2006	E&C - Reviewing interim audit procedures performed by E&Y staff members	3.4			A1
Kearns	Matthew R.	MRK	Senior	10/16/2006	E&C - Reviewing work performed by E&Y staff members related to SAS 65 testing	3.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/16/2006	DPSS - Status update.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/16/2006	E&S - Status update.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/16/2006	Discussion with M. Boehm regarding changes to the ICFC to incorporate Delphi entity level controls.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/16/2006	Review of audit scoping with 9/30 information.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	10/16/2006	Q3 environmental meeting.	1.2			A1

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Krabill	Aaron J.	AJK	Senior Manager	10/16/2006	Review of the final tax scoping.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/16/2006	Preparation of tax supplemental audit procedures.	0.5			A1
Marold	Erick W.	EWM	Senior	10/16/2006	E&S - Coordination with plant personnel for entering fabrication facility.	0.8			A1
Marold	Erick W.	EWM	Senior	10/16/2006	E&S - Meeting with C. Ridel to discuss status of client assistance request.	1.3			A1
Marold	Erick W.	EWM	Senior	10/16/2006	E&S - Reviewed Q3 accounting memo regarding the sal of SCE (equity owned joint venture).	1.6			A1
Marold	Erick W.	EWM	Senior	10/16/2006	E&S - Attended Fabrication Training such that we could observe Integrated Circuit cycle counts.	2.1			A1
Marold	Erick W.	EWM	Senior	10/16/2006	E&S - Reviewed the status of the Mexico physical inventory observations and documented open items.	2.2			A1
Miller	Nicholas S.	NSM	Manager	10/16/2006	Packard - Discuss investments with S. Reinhart.	0.1			A1
Miller	Nicholas S.	NSM	Manager	10/16/2006	Meet with C. Zerull at the Packard Division.	0.4			A1
Miller	Nicholas S.	NSM	Manager	10/16/2006	Packard - Preparation of investments accounting summary memo.	1.8			A1
Miller	Nicholas S.	NSM	Manager	10/16/2006	Review of investments workpapers at the Packard Division.	4.2			A1
Miller	Nicholas S.	NSM	Manager	10/16/2006	Packard - Discuss interim status and Q3 audit procedures with M. Pikos.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	10/16/2006	T&I - Reviewing F/S close narratives and walkthroughs.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	10/16/2006	T&I - Performed independent testing of f/s close cycle.	3.3			A1
Nicol	Jeremy M.	JMN	Staff	10/16/2006	T&I - Reviewing management's testing of the F/S close cycle	3.5			A1
Pacella	Shannon M.	SMP	Manager	10/16/2006	Meeting with Internal Audit to discuss issue with retrieving data for Q3 NSJE.	1.1			A1
Pikos	Matthew C.	MCP	Senior	10/16/2006	Packard - Fixed asset interim procedures	3.8			A1
Pikos	Matthew C.	MCP	Senior	10/16/2006	Packard - Performing interim procedures on the warrant accrual	1.9			A1
Pikos	Matthew C.	MCP	Senior	10/16/2006	Performing substantive audit procedures on the excess and obsolete inventory reserves for Packard	4.3			A1

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Ranney	Amber C.	ACR	Senior	10/16/2006	Corporate Interim-creating a rollforward of warranty reserves by division for analysis.	3.1			A1
Ranney	Amber C.	ACR	Senior	10/16/2006	Dayton Interim-looking at credits to A/R and the offsetting debits.	0.7			A1
Ranney	Amber C.	ACR	Senior	10/16/2006	Quarterly Review-reviewing Q3 analytics and requesting explanations from the client.	1.6			A1
Ranney	Amber C.	ACR	Senior	10/16/2006	Quarterly Review-sending out consolidating Hyperion schedules to each division team.	0.5			A1
Ranney	Amber C.	ACR	Senior	10/16/2006	Quarterly Review-Meeting with client to discuss Q3 Minority Interest adjustment, and other requested schedules for the Q3 Review.	1.9			A1
Reddy	Smitha Pingli	SPR	Manager	10/16/2006	Conf call w/ L. DeMers, J. Beckman, C. Tosto, and J. Hegelmann re: FIN 48 & provision review coordination, next steps.	1.0			A1
Rothmund	Mario Valentin	MVR	Senior	10/16/2006	E&C - Review of the SAS65 Milwaukee Plant Retest	3.3			A1
Saimoua	Omar Issam	OIS	Staff	10/16/2006	E&C - Prepared the fixed asset PBC list and obtained an understanding of the procedures to be performed for independent testing.	4.6			A1
Schwandt	Lisa N.	LNS	Staff	10/16/2006	E&C - Selecting samples from receipt files for E&C	0.6			A1
Schwandt	Lisa N.	LNS	Staff	10/16/2006	Preparing E&S Hyperion comparisons between periods	0.4			A1
Schwandt	Lisa N.	LNS	Staff	10/16/2006	Preparing T. Timko Agenda for Audit Status Q3 Meeting	0.5			A1
Schwandt	Lisa N.	LNS	Staff	10/16/2006	Copying financial information from Hyperion into the excel spreadsheet	1.1			A1
Schwandt	Lisa N.	LNS	Staff	10/16/2006	Reorganizing information in Hyperion files to meet the current division organization	2.9			A1
Sheckell	Steven F.	SFS	Partner	10/16/2006	International coordination	1.4			A1
Sheckell	Steven F.	SFS	Partner	10/16/2006	Status update meeting with T. Timko and team	1.4			A1
Sheckell	Steven F.	SFS	Partner	10/16/2006	Review audit planning	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	10/16/2006	DPSS - Selected sample E&O reserve items for testing.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	10/16/2006	DPSS - Reviewed PBC's submitted by client for the various reserves.	2.5			A1
Simpson	Emma-Rose S.	ESS	Staff	10/16/2006	DPSS - Made appointment with T. Hummel to discuss VE warranty reserve.	0.2			A1

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Simpson	Emma-Rose S.	ESS	Staff	10/16/2006	DPSS - Discussed Warranty Reserve rollforward with DPSS employee P. Kratz.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	10/16/2006	DPSS - Discussed workplan for each DPSS significant reserve with M. Boehm.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	10/16/2006	DPSS - Reviewed Q2 Warranty accrual wps. requested appropriate documentation from client.	1.3			A1
Simpson	Jamie	JS	Senior Manager	10/16/2006	Preparation of summary of timing to international teams.	0.6			A1
Simpson	Jamie	JS	Senior Manager	10/16/2006	Conf. call with E&Y China regarding status of audit work.	0.7			A1
Simpson	Jamie	JS	Senior Manager	10/16/2006	Discussion with S. Pacella regarding journal entry testing.	0.7			A1
Simpson	Jamie	JS	Senior Manager	10/16/2006	Preparation of journal entry testing summary for internal audit for Q3.	0.6			A1
Smith	Christopher W.	CWS	Executive Director	10/16/2006	Review SEC Audit Independence Confirmations from non-U.S. locations relating to tax services and contingent fees	2.2			A1
Stille	Mark Jacob	MJS	Senior	10/16/2006	Time spent clearing and addressing DGL testing comments.	1.9			A1
Stille	Mark Jacob	MJS	Senior	10/16/2006	Time spent documenting the Integra-T and IT2 walkthroughs.	3.2			A1
Stille	Mark Jacob	MJS	Senior	10/16/2006	Time spent clearing and addressing Steering testing comments.	1.9			A1
Tau	King-Sze	KST	Senior	10/16/2006	Saginaw - Prepared Q3 review PBC list.	0.9			A1
Tau	King-Sze	KST	Senior	10/16/2006	Saginaw - Documentation on control testing.	1.6			A1
Tosto	Cathy I.	CIT	Partner	10/16/2006	Call with SALT team regarding 3rd quarter work	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	10/17/2006	Provide copies of attachments to Delphi China Packard and Dynamics & Propulsion (Chassis) ASM per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/17/2006	Correspondence with J. Hasse regarding E&Y New MAC Address.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/17/2006	Correspondence with A. Ranney and J. Simpson regarding Hyperion - Basic Training.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/17/2006	Correspondence with L. Bacik and M. Boehm regarding Question regarding License requirements in Indiana.	0.1			A1

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Aquino	Heather	HRA	Client Serving Associate	10/17/2006	Correspondence with J. McBride regarding serial number.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/17/2006	Escort J. McBride, M. Wang and P. Lee to security office for badge.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/17/2006	Obtained signed badge form from J. Hasse for J. McBride, M. Wang and P. Lee.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/17/2006	Update Technology summary per J. Simpson.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/17/2006	Work with Helen from EDS and M. Stille for DGL software.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/17/2006	Correspondence with M. Stille and K. Barber regarding Training for DGL.	0.1			A1
Barwin	Kristen N.	KNB	Staff	10/17/2006	E&S - SAS 65 Testing Revenue	3.8			A1
Barwin	Kristen N.	KNB	Staff	10/17/2006	E&S - SAS 65 testing inventory	1.8			A1
Barwin	Kristen N.	KNB	Staff	10/17/2006	E&S - SAS 65 expenditure testing	2.6			A1
Barwin	Kristen N.	KNB	Staff	10/17/2006	E&S - Inventory Training for Cycle Counts	1.7			A1
Beckman	James J.	JJB	Partner	10/17/2006	SALT provision discussion and approach w/ S. Reddy.	0.4			A1
Boehm	Michael J.	MJB	Manager	10/17/2006	Review of Interim PBC list and related discussion with E. Marold and A. Ranney.	0.7			A1
Boehm	Michael J.	MJB	Manager	10/17/2006	Preparation of competitor analysis regarding environmental remediation liability disclosures and related correspondence to A. Krabill.	1.4			A1
Boehm	Michael J.	MJB	Manager	10/17/2006	DPSS Interim - Status update calls with E-R. Simpson.	0.4			A1
Boehm	Michael J.	MJB	Manager	10/17/2006	DPSS Quarterly Review - Review and documentation of revised Q3 legal reserve documentation.	0.8			A1
Boehm	Michael J.	MJB	Manager	10/17/2006	DPSS Quarterly Review - Review of 4 local accounting memos prepared in Q3 2006 (Denso warranty, Waaljilk Building Sale, TB 551 Bad Debt Adjustment, Scroll Lat Technology License)	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	10/17/2006	E&S Quarterly Review - Status update conversation with E. Marold.	0.3			A1
Boehm	Michael J.	MJB	Manager	10/17/2006	Preparation of memorandum regarding team fraud discussion	1.4			A1
Boehm	Michael J.	MJB	Manager	10/17/2006	Revision to ICFC to reflect entity level control reference and documentation of inquiries with executive management.	1.2			A1
Chamarro	Destiny D.	DDC	Staff	10/17/2006	Saginaw - updated pbc list	0.9			A1
Chamarro	Destiny D.	DDC	Staff	10/17/2006	Saginaw - performed TOC work for revenue	1.2			A1
Chamarro	Destiny D.	DDC	Staff	10/17/2006	Saginaw - performed TOC work on inventory	1.9			A1
Chamarro	Destiny D.	DDC	Staff	10/17/2006	Travel time to Saginaw to work on Steering Division.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	10/17/2006	Saginaw - reviewed client prepared documents for inventory to see what they still owe us	0.8			A1
Chamarro	Destiny D.	DDC	Staff	10/17/2006	Saginaw - Worked in interim for AR	1.1			A1
Chamarro	Destiny D.	DDC	Staff	10/17/2006	Saginaw - Worked on interim for inventory	2.4			A1
Craig	Tashawna N.	TNC	Staff	10/17/2006	Saginaw - Updated Summary of Controls for the Employee Cost cycle	3.2			A1
Craig	Tashawna N.	TNC	Staff	10/17/2006	Saginaw - Independently tested controls for the Employee Cost cycle	4.8			A1
DeMers	Laurie A.	LAD	Senior Manager	10/17/2006	Prepare written review notes for client for Q3 tax contingency and questions.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	10/17/2006	Review tax contingency workpapers for Q3, including new memo describing FAS 5 conclusion and item by item analysis.	1.6			A1
DeMers	Laurie A.	LAD	Senior Manager	10/17/2006	Prepare review notes and questions regarding tax contingency workpapers for Q3.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	10/17/2006	Discussion with C. Tosto related to review notes and questions regarding tax contingency workpapers for Q3.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	10/17/2006	Conference call with S. Reddy to discuss timing and plan for Q3 work this week, status of effective SALT rate and plan to review in stages over the next two months.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	10/17/2006	Meeting with J. Hegelmann before client meeting to obtain Q3 data for tax review with J. Erickson, R. Patel, and C. Plummer.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	10/17/2006	Meeting with Delphi tax accounting personnel to obtain Q3 data for tax review (J. Erickson, R. Patel, and C. Plummer).	0.9			A1
DeMers	Laurie A.	LAD	Senior Manager	10/17/2006	Review Q3 information received.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	10/17/2006	Work with J. Hegelmann to prepare a status list of Q3 information received and open items and identify items to be sent to E&Y SALT team for review.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	10/17/2006	Prepare an agenda for C. Tosto to meet with J. Williams on Thursday.	0.2			A1
DeMers	Laurie A.	LAD	Senior Manager	10/17/2006	Discuss plan for the week and coordination with SALT accordingly.	0.2			A1
Ford	David Hampton	DHF	Staff	10/17/2006	T&I - Spoke with PwC regarding management testing.	1.5			A1
Ford	David Hampton	DHF	Staff	10/17/2006	T&I - Performed control testing of the revenue cycle.	2.1			A1
Ford	David Hampton	DHF	Staff	10/17/2006	T&I - Reviewed management testing of the revenue cycle.	2.3			A1
Ford	David Hampton	DHF	Staff	10/17/2006	T&I - Reviewed the reconciliations and performed other substantitive testing of the revenue accounts.	2.1			A1
Gerber	Katherine A.	CAA	Senior	10/17/2006	T&I - Investments Interim/404 Testing	3.9			A1
Gerber	Katherine A.	CAA	Senior	10/17/2006	T&I - Interim/404 Testing of Inventory E&O Reserve	2.6			A1
Gerber	Katherine A.	CAA	Senior	10/17/2006	T&I - Going over questions for Interim/404 Testing of FSCP and Revenue cycle	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/17/2006	Packard - D&T workpaper review.	3.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/17/2006	Packard - Travel time to Cleveland, OH roundtrip for D&T workpaper review.	3.5			A1
Hegelmann	Julie Ann	JAH	Senior	10/17/2006	Q3 - tie out Q3 workpapers - projected ETR	3.1			A1
Hegelmann	Julie Ann	JAH	Senior	10/17/2006	Q3 - send updated status reports to A. Krabill, L. DeMers and C. Tosto.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/17/2006	Q3 - status update discussion regarding approach with L. DeMers.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/17/2006	Q3 - Debrief C. Tosto on Q3 work paper status after meeting with J. Erickson.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	10/17/2006	Q3 - review work papers received, set up work paper file for Q3	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	10/17/2006	Q3 - update status reports to track progress and open items for Q3	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	10/17/2006	Q3 - Fax SALT contingency workpapers to S. Reddy of E&Y for review	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	10/17/2006	Q3 - answer L. DeMer's questions on contingency reserve workpapers received	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	10/17/2006	Q3 - Meet with J. Erickson to pick up Q3 workpapers and discuss items in the workpapers	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	10/17/2006	Q3 - send e-mail to R. Patel and discuss via phone TRBC workpaper - promised by not yet received.	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	10/17/2006	Q3 - Discuss FIN 18 calculation with C. Tosto, look up France consolidated return by entity data to answer question on proper exclusion from calculation.	0.4			A1
Horner	Kevin John	KJH	Staff	10/17/2006	Packard Interim: met with G. Naylor to discuss follow-up questions regarding calculation of allowance for billing adjustments.	0.9			A1
Horner	Kevin John	KJH	Staff	10/17/2006	Packard Interim: completed analytics on A/R reserve account balances	0.6			A1
Horner	Kevin John	KJH	Staff	10/17/2006	Packard Interim: tied-out supporting documentation received for testing of A/R aging	0.8			A1
Horner	Kevin John	KJH	Staff	10/17/2006	Packard Interim: started memo for test of controls around the process to estimate the A/R reserve	1.6			A1
Horner	Kevin John	KJH	Staff	10/17/2006	Packard Interim: met with D. Vogel to obtain screen prints from SAP and DGL for an invoice we selected to test A/R Aging	0.4			A1
Horner	Kevin John	KJH	Staff	10/17/2006	Packard Interim: tied-out supporting documentation for review of Q3 calculation of allowance for doubtful accounts and allowance for billing adjustments	3.9			A1
Kearns	Matthew R.	MRK	Senior	10/17/2006	E&C - Reviewing E&Y staff members work performed on interim testing including A/R and investments	3.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	10/17/2006	E&C - Meeting with G. Halleck to discuss audit procedures and related supporting schedules for fixed asset interim auditing	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/17/2006	Review of E&S ASM.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/17/2006	Response to Turkey e-mail inquiries.	0.8			A1
Marold	Erick W.	EWM	Senior	10/17/2006	E&S - Met with G. Pham and obtained documentation for the 60+ invoice confirmations.	2.1			A1
Marold	Erick W.	EWM	Senior	10/17/2006	Discussions with E&S Finance Managers regarding unusual current quarter to prior quarter variances.	1.1			A1
Marold	Erick W.	EWM	Senior	10/17/2006	E&S - Reviewed current quarter income statement to the prior quarter and identified unusual or large variances.	2.8			A1
Marold	Erick W.	EWM	Senior	10/17/2006	E&S - Reviewed current quarter to same quarter prior year variances and identified large and unusual variances.	2.9			A1
Marold	Erick W.	EWM	Senior	10/17/2006	E&S - Discussions with Finance Managers regarding variances related to current quarter to same quarter prior year.	1.2			A1
Miller	Nicholas S.	NSM	Manager	10/17/2006	Review of D&T workpapers for the Packard division in Cleveland, OH.	6.5			A1
Miller	Nicholas S.	NSM	Manager	10/17/2006	Travel time to Cleveland, OH from Warren, OH to review D&T workpapers.	1.0			A1
Nicol	Jeremy M.	JMN	Staff	10/17/2006	T&I - Reviewed management's testing for f/s close cycle.	2.9			A1
Nicol	Jeremy M.	JMN	Staff	10/17/2006	T&I - Workpaper documentation regarding f/s close cycle.	1.5			A1
Nicol	Jeremy M.	JMN	Staff	10/17/2006	T&I - Met with J. Sienkiewicz regarding expenditure cycle.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	10/17/2006	T&I - Performed independent testing for the f/s close cycle.	2.8			A1
Nicol	Jeremy M.	JMN	Staff	10/17/2006	T&I - Met with E. Creech & R. Burrell regarding f/s close cycle supporting documentation.	0.6			A1
Pacella	Shannon M.	SMP	Manager	10/17/2006	Status meeting with Core Team, J. Simpson.	0.9			A1
Pacella	Shannon M.	SMP	Manager	10/17/2006	Discussed status on Q3 NSJE procedures with J. Simpson.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	10/17/2006	Packard - Review of managements testing relating to the inventory cycle	4.3			A1
Pikos	Matthew C.	MCP	Senior	10/17/2006	Packard - Detail reviewing the payroll cycle test of controls performed by the E&Y staff personnel	3.8			A1
Pikos	Matthew C.	MCP	Senior	10/17/2006	Packard - Detail reviewing the expenditure cycle test of controls work performed by the E&Y staff personnel	1.9			A1
Ranney	Amber C.	ACR	Senior	10/17/2006	Corporate Interim-updating the client assistance list for the corporate audit.	0.6			A1
Ranney	Amber C.	ACR	Senior	10/17/2006	Dayton Interim-following up on review comments.	2.0			A1
Ranney	Amber C.	ACR	Senior	10/17/2006	Quarterly Review-setting up Q3 analytics for review.	3.1			A1
Ranney	Amber C.	ACR	Senior	10/17/2006	Quarterly Review-cleaning out files from Q2, preparing for Q3.	0.3			A1
Ranney	Amber C.	ACR	Senior	10/17/2006	Quarterly Review-walking staff through our procedures for the quarterly review	0.5			A1
Reddy	Smitha Pingli	SPR	Manager	10/17/2006	Disc w/ L. DeMers re: 3rd Q review.	0.3			A1
Reddy	Smitha Pingli	SPR	Manager	10/17/2006	Disc w/ J. Beckman re: 3rd Q review.	0.6			A1
Reddy	Smitha Pingli	SPR	Manager	10/17/2006	Reviewing 3rd Q provision schedules.	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	10/17/2006	E&C - Started Cut-off Testing Inventory	2.8			A1
Rothmund	Mario Valentin	MVR	Senior	10/17/2006	E&C - Change of Master File Control Walkthrough	5.8			A1
Saimoua	Omar Issam	OIS	Staff	10/17/2006	E&C - Performed testing on the accounts receivable cycle and prepared an open items list to M. Adams for completing the testing.	4.5			A1
Saimoua	Omar Issam	OIS	Staff	10/17/2006	E&C - Discussed the accrual testing with M. Hatzfeld and obtained source documents from E&Y files to perform testing.	4.6			A1
Schwandt	Lisa N.	LNS	Staff	10/17/2006	Preparing spreadsheet portraying the way similar companies present environmental reserves in their financial statements	0.7			A1
Schwandt	Lisa N.	LNS	Staff	10/17/2006	Researching several companies similar to Delphi and how they present environmental matters in their financial statements	2.3			A1
Schwandt	Lisa N.	LNS	Staff	10/17/2006	Preparing comparisons between periods for E&S from Hyperion	0.6			A1
Schwandt	Lisa N.	LNS	Staff	10/17/2006	Setting up Q3 financial statement analytics	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	10/17/2006	Identifying accounts with significant reserves for Q3	0.9			A1
Schwandt	Lisa N.	LNS	Staff	10/17/2006	Preparing Q3 financial statements projection and scope analysis	3.1			A1
Sheckell	Steven F.	SFS	Partner	10/17/2006	Status update with T. Timko	1.1			A1
Sheckell	Steven F.	SFS	Partner	10/17/2006	Review audit planning documentation	3.4			A1
Simpson	Emma-Rose S.	ESS	Staff	10/17/2006	ACS - Followed-up with M. Kearns regarding appropriateness of recon. spreadsheet to be sent to each divisional team.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	10/17/2006	DPSS - Updated XM Receivable testing spreadsheet.	3.1			A1
Simpson	Emma-Rose S.	ESS	Staff	10/17/2006	DPSS - Discussed E&O reserve sample selection with K. Wallace.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	10/17/2006	DPSS - Tied out VE E&O sample selection to perpetual inventory.	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	10/17/2006	DPSS - Discussed questions re: DPSS significant reserves with M. Boehm.	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	10/17/2006	DPSS - Discussed VE Warranty reserve with T. Hummell and requested appropriate documentation.	0.9			A1
Stille	Mark Jacob	MJS	Senior	10/17/2006	Review of IT2 documentation and open items still needed.	1.8			A1
Stille	Mark Jacob	MJS	Senior	10/17/2006	Review of Integra-T documentation and open items needed.	2.2			A1
Stille	Mark Jacob	MJS	Senior	10/17/2006	Time spent going over review comment questions with S. Pacella for Steering & DGL.	3.9			A1
Tanner	Andrew J.	AJT	Senior Manager	10/17/2006	Development of workpaper review tracker	1.2			A1
Tau	King-Sze	KST	Senior	10/17/2006	Saginaw - Updating Q3 review PBC.	0.2			A1
Tau	King-Sze	KST	Senior	10/17/2006	Saginaw - Going through the Q3 review PBC list with B. Prueter.	0.4			A1
Tau	King-Sze	KST	Senior	10/17/2006	Saginaw - Answering questions from D. Chamarro regarding control testing.	0.6			A1
Tau	King-Sze	KST	Senior	10/17/2006	Saginaw - Updating the master PBC list with the new Q3 review request.	0.4			A1
Tau	King-Sze	KST	Senior	10/17/2006	Saginaw - Discussion with G. Imberger on the accounting of Prepaid (Vendor Deposits).	0.4			A1
Tau	King-Sze	KST	Senior	10/17/2006	Saginaw - Reviewed and updated PBC master list before sending to B. Prueter on Wednesday.	0.6			A1

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Tau	King-Sze	KST	Senior	10/17/2006	Saginaw - Answering questions from S. Craig regarding fixed assets cycle test of control.	0.7			A1
Tosto	Cathy I.	CIT	Partner	10/17/2006	Follow-up with India on contingency issues	0.3			A1
Tosto	Cathy I.	CIT	Partner	10/17/2006	Review contingent tax reserve info with L. DeMers.	1.1			A1
Tosto	Cathy I.	CIT	Partner	10/17/2006	Review ETR information and follow-up with J. Hegelmann on open issues	1.4			A1
Tosto	Cathy I.	CIT	Partner	10/17/2006	Discuss contingency memo and reference to FAS 5 with S. Sheckell	0.3			A1
Tosto	Cathy I.	CIT	Partner	10/17/2006	Meet with L. DeMers and J. Hegelmann on status of 3rd quarter information	0.4			A1
Tosto	Cathy I.	CIT	Partner	10/17/2006	Review open items list and revise agenda for status meeting on Thursday	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/18/2006	Correspondence with J. Simpson regarding IA slides for presentation on 10.24.06.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/18/2006	Correspondence with A. Krabill and J. Hasse regarding Steve Sheckell Travel Details - France Closing Meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/18/2006	Correspondence with M. Whiteman, M. Stille and K. Barber regarding Training for DGL.	0.2			A1
Asher	Kevin F.	KFA	Partner	10/18/2006	E&S quarterly review meeting	3.1			A1
Barwin	Kristen N.	KNB	Staff	10/18/2006	E&S - Review Revenue- Interim	2.8			A1
Barwin	Kristen N.	KNB	Staff	10/18/2006	E&S - Attend Inventory Training for FAB	1.2			A1
Barwin	Kristen N.	KNB	Staff	10/18/2006	E&S - Revenue SAS 65 Testing	3.3			A1
Barwin	Kristen N.	KNB	Staff	10/18/2006	E&S - Requests to Client and Discussion about Request	1.8			A1
Boehm	Michael J.	MJB	Manager	10/18/2006	Preparation of documentation and summary memo related to environmental reserve	1.6			A1
Boehm	Michael J.	MJB	Manager	10/18/2006	Review of DPSS interim workpapers based on initial review notes provided.	3.6			A1
Boehm	Michael J.	MJB	Manager	10/18/2006	DPSS Interim - Preparation/Review of DPSS Q3 analytics and related correspondence and conversations with K. Loup.	1.3			A1
Boehm	Michael J.	MJB	Manager	10/18/2006	E&S Interim - Reviewed E&S Consolidating schedule with J. Henning.	0.3			A1
Boehm	Michael J.	MJB	Manager	10/18/2006	E&S Interim - Discussed surface mount API procedures with A. Krabill.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	10/18/2006	E&S Interim - Discussions with E. Marold, A. Krabill and J. Henning regarding I/C Delco Cycle Counts	1.1			A1
Boehm	Michael J.	MJB	Manager	10/18/2006	E&S Quarterly Review - Discussed Q3 update with A. Krabill.	0.8			A1
Boehm	Michael J.	MJB	Manager	10/18/2006	E&S Quarterly Review - Review of quarterly review slide deck for update provided to T. Timko.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	10/18/2006	Saginaw - Performed TOC work for Revenue	2.1			A1
Chamarro	Destiny D.	DDC	Staff	10/18/2006	Saginaw - Performed TOC work for inventory	2.4			A1
Chamarro	Destiny D.	DDC	Staff	10/18/2006	Saginaw - Helped S. Craig with fixed asset TOC.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	10/18/2006	Saginaw - Performed TOC work for Expenditures	2.8			A1
Chamarro	Destiny D.	DDC	Staff	10/18/2006	Saginaw - Performed Management's testing of controls Treasury	1.8			A1
Chamarro	Destiny D.	DDC	Staff	10/18/2006	Saginaw - Reviewed controls to determine what control had to be retested based upon conversation with M. Hatzfeld.	1.2			A1
Craig	Tashawna N.	TNC	Staff	10/18/2006	Saginaw - Updated Summary of Controls for the Employee Cost Cycle	3.1			A1
Craig	Tashawna N.	TNC	Staff	10/18/2006	Saginaw - Documenting (FA and Employee Cost Cycle) Compiling/Organizing workpapers for Reperformance and Independent Testing	4.9			A1
Ford	David Hampton	DHF	Staff	10/18/2006	T&I - Performed control testing for the revenue cycle.	3.4			A1
Ford	David Hampton	DHF	Staff	10/18/2006	T&I - Reviewed management testing of the revenue cycle	3.0			A1
Ford	David Hampton	DHF	Staff	10/18/2006	T&I - Spoke with PwC regarding management testing of revenue.	1.6			A1
Gerber	Katherine A.	CAA	Senior	10/18/2006	T&I - Go over questions for FSCP and Revenue cycle	0.9			A1
Gerber	Katherine A.	CAA	Senior	10/18/2006	T&I - Interim/404 Testing for Inventory E&O Reserve	5.8			A1
Gerber	Katherine A.	CAA	Senior	10/18/2006	T&I - Interim/404 Testing for Investments (review with J. Simpson).	0.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/18/2006	Packard - Review of engagement team audit status.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/18/2006	Packard - Review of prepaids and investment accounting.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/18/2006	Packard - Client status update of audit and key issues with C. Zerull.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/18/2006	Packard - Review of SAS 65 procedures, deficiency tracker and independent testing strategy.	1.7			A1
Hegelmann	Julie Ann	JAH	Senior	10/18/2006	Q3 - Preparation and population of open items tracking list	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	10/18/2006	Q3 - Preparation of contingency reserve rollforward workpaper	2.3			A1
Hegelmann	Julie Ann	JAH	Senior	10/18/2006	Q3 - call with C. Tosto re: preparation of open items tracking list	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/18/2006	Q3 - Prepare and send e-mail to R. Patel re: FIN 18 countries	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	10/18/2006	Q3 - Contact R. Patel re: questions on ETR worksheet - dividends	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	10/18/2006	Q3 - Prepare and send e-mail to S. Reddy, re: timing of SALT provision and SALT contingency review	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/18/2006	Q3 - Preparation of workpaper for ETR tax rate summary by region comparing Q2 and Q3, with adjustments requested by C. Tosto.	3.1			A1
Henning	Jeffrey M.	JMH	Partner	10/18/2006	E&S - Quarterly review session with Management - E&S	2.1			A1
Henning	Jeffrey M.	JMH	Partner	10/18/2006	E&S - Physical inventory discussion re: cycle counts	0.2			A1
Henning	Jeffrey M.	JMH	Partner	10/18/2006	Review planning documents and accounting memos	1.9			A1
Horner	Kevin John	KJH	Staff	10/18/2006	Packard Interim: footed and cross-footed the 9/30/06 A/R Aging	0.8			A1
Horner	Kevin John	KJH	Staff	10/18/2006	Packard Interim: began clearing review notes for the pre-paid cycle	0.8			A1
Horner	Kevin John	KJH	Staff	10/18/2006	Packard Interim: reviewed management's testing over controls for the A/R reserve	1.8			A1
Horner	Kevin John	KJH	Staff	10/18/2006	Packard Interim: received reconciliation for account 2210 and began tie out for A/R testing	0.9			A1
Horner	Kevin John	KJH	Staff	10/18/2006	Packard Interim: answered questions by M. Hatzfeld regarding pre-paid expenses	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	10/18/2006	Packard Interim: completed analytics around the accounts receivable reserve substantive procedures	1.6			A1
Horner	Kevin John	KJH	Staff	10/18/2006	Packard Interim: met with G. Naylor to obtain data for A/R reserve analytics as of 9/30/06	1.1			A1
Horner	Kevin John	KJH	Staff	10/18/2006	Packard Interim: finished memo over results of test of controls over the process to estimate A/R Reserve	1.3			A1
Horner	Kevin John	KJH	Staff	10/18/2006	Packard Interim: gave status update to M. Hatzfeld regarding Sales and A/R testing and financial reporting testing	0.3			A1
Horner	Kevin John	KJH	Staff	10/18/2006	Packard Interim: answered questions from N. Miller and M. Hatzfeld regarding the allied imbalance report	0.4			A1
Horner	Kevin John	KJH	Staff	10/18/2006	Packard Interim: met with D. Vogel to discuss testing of pass-by shipment for sales controls testing and review of contracts	0.8			A1
Kearns	Matthew R.	MRK	Senior	10/18/2006	E&C - Assisting E&Y staff member on independent testing	1.4			A1
Kearns	Matthew R.	MRK	Senior	10/18/2006	E&C - Reviewing E&Y staff members work related to SAS 65 testing	3.7			A1
Kearns	Matthew R.	MRK	Senior	10/18/2006	E&C - Reviewing E&Y staff members interim audit work related to A/R and inventory	3.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/18/2006	Review of SOPA memos for DPSS.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/18/2006	E&S - Conference call with E. Marold to discuss audit approach for E&O reserve.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/18/2006	Update with M. Boehm to discuss the results of the Q3 E&S financial review meeting.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/18/2006	E&S - Q3 review meeting with Division Finance team, T. Timko, S. Sheckell, J. Henning and K. Asher.	2.2			A1
Marold	Erick W.	EWM	Senior	10/18/2006	E&S - Reviewed the CFO letter and recorded reserve - reviewed balance for reasonableness	2.4			A1
Marold	Erick W.	EWM	Senior	10/18/2006	Attended quarterly review meeting presented by E&S finance to Delphi HQ Accounting	2.1			A1
Marold	Erick W.	EWM	Senior	10/18/2006	E&S - Held discussions with K. Bellis regarding the 3rd quarter A/R reserve balances	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	10/18/2006	E&S - Held discussions with C. Fenton regarding October cycle counts of the integrated circuit inventory.	1.4			A1
Marold	Erick W.	EWM	Senior	10/18/2006	E&S - Reviewed third quarter excess and obsolete inventory reserve and selected certain transactions to obtain supporting documentation for.	2.1			A1
Miller	Nicholas S.	NSM	Manager	10/18/2006	Review of controls testing workpapers in the Packard engagement.	2.4			A1
Miller	Nicholas S.	NSM	Manager	10/18/2006	Meet with M. Hatzfeld to walk through the status of the Packard engagement.	2.1			A1
Miller	Nicholas S.	NSM	Manager	10/18/2006	Miscellaneous AWS clean-up of the Packard engagement - improving referencing schemes, removing unneeded files, and improving TB tie-out.	2.1			A1
Nicol	Jeremy M.	JMN	Staff	10/18/2006	T&I - Test of controls FS Cycle.	2.8			A1
Nicol	Jeremy M.	JMN	Staff	10/18/2006	T&I - Meeting with E. Creech	0.8			A1
Nicol	Jeremy M.	JMN	Staff	10/18/2006	T&I - Workpaper documentation FS Cycle.	2.6			A1
Nicol	Jeremy M.	JMN	Staff	10/18/2006	T&I - Reviewed management's TOC for the FS Cycle.	2.0			A1
Pacella	Shannon M.	SMP	Manager	10/18/2006	Discussed status on Q3 NSJE procedures with J. Simpson.	0.3			A1
Pacella	Shannon M.	SMP	Manager	10/18/2006	Meeting with audit team and contact at T&I to discuss creation of E&O report.	0.7			A1
Pikos	Matthew C.	MCP	Senior	10/18/2006	Packard - Detail reviewing the expenditure cycle test of controls performed by the E&Y staff personnel.	2.2			A1
Pikos	Matthew C.	MCP	Senior	10/18/2006	Packard - Detail review of the fixed asset interim substantive procedures performed by the E&Y staff personnel	3.3			A1
Pikos	Matthew C.	MCP	Senior	10/18/2006	Packard - Third quarter review of the impairment analysis	1.7			A1
Pikos	Matthew C.	MCP	Senior	10/18/2006	Packard - Third quarter review of the inventory rollforward	2.3			A1
Pikos	Matthew C.	MCP	Senior	10/18/2006	Packard - Preparing a memo describing our third quarter account review procedures	0.7			A1
Ranney	Amber C.	ACR	Senior	10/18/2006	Discussing strategy for testing pension data with audit team.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	10/18/2006	Dayton - Interim-clearing review notes related to our AR Testing	2.6			A1
Ranney	Amber C.	ACR	Senior	10/18/2006	Setting up PASSA's for partner review	0.3			A1
Ranney	Amber C.	ACR	Senior	10/18/2006	Discussing revisions to be made to the PASSA's with audit team.	0.3			A1
Ranney	Amber C.	ACR	Senior	10/18/2006	Walking audit team through status of Q3 procedures.	0.4			A1
Ranney	Amber C.	ACR	Senior	10/18/2006	Quarterly Review-walking the staff through procedures to tie out the Company's cash flow model for Q3.	0.8			A1
Ranney	Amber C.	ACR	Senior	10/18/2006	Walking the staff through procedures to review repetition liability rollforward for Q3	0.2			A1
Reddy	Smitha Pingli	SPR	Manager	10/18/2006	Discussion w/ C. Tosto re: 3rd Q provision review timing.	0.6			A1
Reddy	Smitha Pingli	SPR	Manager	10/18/2006	Reviewing 3rd Q reserve schedules.	0.4			A1
Reddy	Smitha Pingli	SPR	Manager	10/18/2006	Discussion w/ L. DeMers re: 3rd Q reserve schedules.	0.4			A1
Reddy	Smitha Pingli	SPR	Manager	10/18/2006	Preparation of email to J. Hegelmann regarding 3rd quarter reserve schedules.	0.2			A1
Rothmund	Mario Valentin	MVR	Senior	10/18/2006	E&C - Shipping Test of Control Testing	3.5			A1
Rothmund	Mario Valentin	MVR	Senior	10/18/2006	E&C - Compilation- Tieing in the test counts	2.4			A1
Rothmund	Mario Valentin	MVR	Senior	10/18/2006	E&C - Receiving Test of Control Testing (Independent)	2.2			A1
Saimoua	Omar Issam	OIS	Staff	10/18/2006	E&C - Documented understanding of the AR reserve process.	2.7			A1
Saimoua	Omar Issam	OIS	Staff	10/18/2006	E&C - Finished documenting the forecast to actual for the payroll cycle	3.9			A1
Saimoua	Omar Issam	OIS	Staff	10/18/2006	E&C - Met with M. Adams to gain an understanding of the Accounts receivable items that were included in the AR reserve analysis.	2.3			A1
Schwandt	Lisa N.	LNS	Staff	10/18/2006	E&C - June AHG sampling selection and spreadsheet creation	0.5			A1
Schwandt	Lisa N.	LNS	Staff	10/18/2006	Adding Interim of Year End designation for PASSA and reprinting packets.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	10/18/2006	Auditing consolidated cash flow matrix	4.8			A1
Schwandt	Lisa N.	LNS	Staff	10/18/2006	Assigning controls to applications in AWS	0.7			A1
Schwandt	Lisa N.	LNS	Staff	10/18/2006	Q3 financial statement projection/scope analysis - Debtors	1.5			A1
Sheckell	Steven F.	SFS	Partner	10/18/2006	Prepare for internal audit presentation	1.9			A1

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Sheckell	Steven F.	SFS	Partner	10/18/2006	International coordination	1.1			A1
Simpson	Jamie	JS	Senior Manager	10/18/2006	Discussion with K. Asher and S. Sheckell regarding tax update.	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	10/18/2006	DPSS - Interim procedures for AR Allowance account.	3.3			A1
Simpson	Emma-Rose S.	ESS	Staff	10/18/2006	DPSS - Followed-up with client regarding documentation requests.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	10/18/2006	DPSS - Discussed AR and Sales Billing adjustment with DPSS employee D. Langford.	1.4			A1
Simpson	Jamie	JS	Senior Manager	10/18/2006	Time spent summarizing international audit status for S. Herbst and A. Kulikowski.	1.3			A1
Simpson	Jamie	JS	Senior Manager	10/18/2006	T&I - Meeting with P. Moran to discuss E&O reserve methodology.	1.3			A1
Simpson	Jamie	JS	Senior Manager	10/18/2006	T&I - Detail review of investments in unconsolidated subs workpapers.	0.8			A1
Simpson	Jamie	JS	Senior Manager	10/18/2006	Discussion with K. Gerber regarding T&I E&O reserve methodology.	1.1			A1
Simpson	Jamie	JS	Senior Manager	10/18/2006	T&I - Discussion with K. Gerber regarding investments in unconsolidated subs testing.	1.1			A1
Simpson	Jamie	JS	Senior Manager	10/18/2006	Discussion with S. Pacella regarding journal entry testing.	0.4			A1
Tau	King-Sze	KST	Senior	10/18/2006	Saginaw - Answering D. Chamarro's questions regarding control testing.	0.6			A1
Tau	King-Sze	KST	Senior	10/18/2006	Saginaw - Discussion with S. Craig on her fixed assets cycle.	0.7			A1
Tau	King-Sze	KST	Senior	10/18/2006	Saginaw - Discussion with B. Prueter on the Master PBC list.	0.3			A1
Tau	King-Sze	KST	Senior	10/18/2006	Saginaw - Discussion with L. Irrer on accruals supporting documents.	0.3			A1
Tau	King-Sze	KST	Senior	10/18/2006	Saginaw - Discussion with G. Imberger, D. Chamarro and S. Craig regarding our schedules on Delphi in the future.	0.3			A1
Tau	King-Sze	KST	Senior	10/18/2006	Saginaw - Discussed with Bob K. whether PwC walked through the intercompany matching process or not.	0.4			A1
Tau	King-Sze	KST	Senior	10/18/2006	Saginaw - Discussion with L. Irrer on documents we need for prepaid expenses account (vendor rebates).	0.5			A1

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Tau	King-Sze	KST	Senior	10/18/2006	Saginaw - Discussed with L. Briggs to obtain an understanding of the entire intercompany matching process at month end (i.e. I/C receivables and payables).	0.6			A1
Tosto	Cathy I.	CIT	Partner	10/18/2006	Review SALT cushion memo	0.6			A1
Tosto	Cathy I.	CIT	Partner	10/18/2006	Discuss SALT issues and timing	0.4			A1
Tosto	Cathy I.	CIT	Partner	10/18/2006	Review indirect tax cushion memos	0.9			A1
Tosto	Cathy I.	CIT	Partner	10/18/2006	Review indirect cushion workpapers	0.9			A1
Tosto	Cathy I.	CIT	Partner	10/18/2006	Review non U.S. income tax cushion workpapers.	2.6			A1
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Work on IA slides for presentation on 10.24.06.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Adjust budget to actual for new time added/dropped to ARMS.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Print, log and distribute new IA reports received.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Correspondence with J. Simpson regarding IA slides for presentation on 10.24.06.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Correspondence with A. Krabill and G. Imberger regarding 2006 Delphi AWS Audit Template and Instructions - REVISED.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Coordination of Delphi Derivatives Meeting per S. Sheckell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Provide copy of Delphi Bankruptcy News, Issue No. 44 per J. Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Correspondence with A. Ranney regarding file folders for audit workpapers.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Correspondence with L. Schwandt and A. Ranney regarding 8 tab folder tag Template.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Correspondence with M. Sakowski regarding E&Y New MAC Addresses/Updated MAC Address.	0.2			A1

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Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Correspondence with J. Hasse and team regarding Saginaw Meeting logistics for 10.20.06.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Correspondence with T. Goodvich regarding E&Y New MAC Addresses/Updated MAC Address process.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Correspondence with M. Whiteman, M. Stille and K. Barber regarding Training for DGL.	0.4			A1
Asher	Kevin F.	KFA	Partner	10/19/2006	Attend Saginaw quarterly review meeting	2.8			A1
Barwin	Kristen N.	KNB	Staff	10/19/2006	E&S - Document Revenue Balance for Interim	3.8			A1
Barwin	Kristen N.	KNB	Staff	10/19/2006	E&S - Reserve for Bad Debt accounts	3.8			A1
Barwin	Kristen N.	KNB	Staff	10/19/2006	E&S - Understand and Document FAS 48 as it relates to Delphi	2.2			A1
Boehm	Michael J.	MJB	Manager	10/19/2006	Preparation of environmental correspondence to M. Hes J. Hunt, and M. Loeb regarding 10K disclosures.	0.3			A1
Boehm	Michael J.	MJB	Manager	10/19/2006	Research of appropriate classification of gains on sale of business in income statement and cash flow statement.	0.4			A1
Boehm	Michael J.	MJB	Manager	10/19/2006	DPSS Interim - Status update phone call with E-R. Simpson regarding Q3 and interim work at DPSS.	0.6			A1
Boehm	Michael J.	MJB	Manager	10/19/2006	DPSS Quarterly Review - Review of Q3 accounting memoranda provided by C. Anderson.	1.3			A1
Boehm	Michael J.	MJB	Manager	10/19/2006	DPSS Interim - Preparation/Review of DPSS Q3 analytics and related correspondence and conversations with K. Loup.	1.1			A1
Boehm	Michael J.	MJB	Manager	10/19/2006	E&S Interim - Correspondence with M. McCoy regarding surface mount API procedures.	0.4			A1
Boehm	Michael J.	MJB	Manager	10/19/2006	E&S Interim - Internal discussion and conference call with A. Jackson and R. Hoffman regarding I/C Delco cycle count process.	1.2			A1
Boehm	Michael J.	MJB	Manager	10/19/2006	E&S Quarterly Review - Review of E&S balance sheet and income statement analytics.	1.1			A1
Boehm	Michael J.	MJB	Manager	10/19/2006	Coordinated staffing with J. Simpson and C. Failer.	1.2			A1

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Boehm	Michael J.	MJB	Manager	10/19/2006	Discussed ICFC with A. Krabill and made required edits and updates.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	10/19/2006	Saginaw - Worked on Revenue TOC	2.7			A1
Chamarro	Destiny D.	DDC	Staff	10/19/2006	Saginaw - Updated Control Summary	1.3			A1
Chamarro	Destiny D.	DDC	Staff	10/19/2006	Saginaw - Worked on inventory TOC	3.8			A1
Chamarro	Destiny D.	DDC	Staff	10/19/2006	Saginaw - updated master PBC list	0.8			A1
Chamarro	Destiny D.	DDC	Staff	10/19/2006	Saginaw - Worked on TOC for expenditures	2.9			A1
Ford	David Hampton	DHF	Staff	10/19/2006	Packard - Worked on the fixed asset cycle.	1.1			A1
Ford	David Hampton	DHF	Staff	10/19/2006	T&I - Tested and documented the AR reconciliations.	2.1			A1
Ford	David Hampton	DHF	Staff	10/19/2006	T&I - Performed and documented the direct ship walkthrough for the control testing section.	4.2			A1
Gerber	Katherine A.	KAA	Senior	10/19/2006	T&I - Interim/404 Testing of AR Reserve	1.8			A1
Gerber	Katherine A.	KAA	Senior	10/19/2006	T&I - Tooling procedures for Interim/404 Testing	1.2			A1
Gerber	Katherine A.	KAA	Senior	10/19/2006	T&I - Interim/404 Testing for Inventory E&O Reserve	3.4			A1
Gerber	Katherine A.	KAA	Senior	10/19/2006	T&I - Go over FSCP questions for Interim/404 Testing	0.6			A1
Gerber	Katherine A.	KAA	Senior	10/19/2006	T&I - Go over revenue cycle questions for Interim/404 Testing	0.3			A1
Gerber	Katherine A.	KAA	Senior	10/19/2006	T&I - Discussion of in-transit inventory and investments with client	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/19/2006	ACS - Review of management testing.	1.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/19/2006	ACS - Preparation for client status update.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/19/2006	Packard - Participation in Q3 management presentation and summary of quarterly results.	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	10/19/2006	Q3 - tick Q3 workpapers	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	10/19/2006	Q3 - Prep docs for meeting with J. Williams.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	10/19/2006	Q3 - discussion with C. Plummer re: detail of breakout on foreign withholding	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	10/19/2006	Q3 - Meet with J. Williams, C. Tosto, & A. Krabill re Q3 open items and questions	1.8			A1
Hegelmann	Julie Ann	JAH	Senior	10/19/2006	Q3 - discussion with C. Tosto re: foreign withholding details provided by C. Plummer at Delphi and how it relates to APB 23	0.3			A1
Henning	Jeffrey M.	JMH	Partner	10/19/2006	AHG - Accounting memos 3Q	0.2			A1

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Henning	Jeffrey M.	JMH	Partner	10/19/2006	E&C - Accounting memos for 3rd Qtr.	0.6			A1
Henning	Jeffrey M.	JMH	Partner	10/19/2006	Discussion with M. Hatzfeld and team status of Powertrain audit status	0.9			A1
Henning	Jeffrey M.	JMH	Partner	10/19/2006	Packard Management review session for Q3	1.9			A1
Henning	Jeffrey M.	JMH	Partner	10/19/2006	Preparation for Packard qtrly review session	0.6			A1
Henning	Jeffrey M.	JMH	Partner	10/19/2006	Review of Saginaw quarterly materials	0.7			A1
Horner	Kevin John	KJH	Staff	10/19/2006	Delphi Packard: discussed A/R Reserve review notes with N. Miller.	0.4			A1
Horner	Kevin John	KJH	Staff	10/19/2006	Delphi Packard: met with L. Jones to discuss questions relating to A/R reserve	0.8			A1
Horner	Kevin John	KJH	Staff	10/19/2006	Delphi Packard: updated analytics around the A/R reserve for Q3 for our substantive testing	1.4			A1
Horner	Kevin John	KJH	Staff	10/19/2006	Delphi Packard: updated review of management's testing for the revenue cycle and signed off in worksteps in AWS	1.4			A1
Horner	Kevin John	KJH	Staff	10/19/2006	Delphi Packard: worked on testing population of debit memos and credit memos in SAP for completeness testing for A/R reserve	3.1			A1
Horner	Kevin John	KJH	Staff	10/19/2006	Delphi Packard: inquiry of S. Bratberg regarding his knowledge of pricing matters not included in the A/R Reserve	0.2			A1
Imberger	Guido	GI	Senior Manager	10/19/2006	Saginaw - Preparation of the Q3 meeting	0.6			A1
Kearns	Matthew R.	MRK	Senior	10/19/2006	E&C - Meeting with J. Brooks regarding interim procedures status (Meeting took place per request of E&C AFD, for an update on status of audit and review).	1.3			A1
Kearns	Matthew R.	MRK	Senior	10/19/2006	E&C - Assisting E&Y staff member with interim work	2.6			A1
Kearns	Matthew R.	MRK	Senior	10/19/2006	E&C - Reviewing work performed by E&Y staff members	4.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/19/2006	Review of France ASM.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/19/2006	Response to UK e-mail inquiries.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	10/19/2006	Planning for European closing meetings.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	10/19/2006	Review of final PASSA's.	0.9			A1

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Krabill	Aaron J.	AJK	Senior Manager	10/19/2006	Bi-weekly tax update meeting with E&Y tax and J. Williams.	0.9			A1
Marold	Erick W.	EWM	Senior	10/19/2006	E&S - Assisted K. Barwin with substantive testing procedures related to the A/R reserve and consigned inventory balances.	1.9			A1
Marold	Erick W.	EWM	Senior	10/19/2006	E&S - Reviewed key reserve rollforward and investigated any unusual variances.	1.1			A1
Marold	Erick W.	EWM	Senior	10/19/2006	E&S - Reviewed the current quarter to forecast income statement and investigated large and or unusual variances.	2.7			A1
Marold	Erick W.	EWM	Senior	10/19/2006	E&S - Reviewed the Q3 balance sheet and compared to 12/31/2005 - identified, investigated and documented unusual and large variances.	3.4			A1
Miller	Nicholas S.	NSM	Manager	10/19/2006	Review of the AR workpapers for Packard.	2.9			A1
Miller	Nicholas S.	NSM	Manager	10/19/2006	Review of the E&O workpapers for Packard.	2.1			A1
Miller	Nicholas S.	NSM	Manager	10/19/2006	Review of fixed asset summary memo for Packard.	0.5			A1
Miller	Nicholas S.	NSM	Manager	10/19/2006	Review of the warranty reserve workpapers for Packard.	1.1			A1
Miller	Nicholas S.	NSM	Manager	10/19/2006	Packard - Review of the billing adjustment and AR Reserve workpapers.	2.9			A1
Nicol	Jeremy M.	JMN	Staff	10/19/2006	T&I - FS Cycle test of controls.	2.2			A1
Nicol	Jeremy M.	JMN	Staff	10/19/2006	T&I - FS Cycle workpaper documentation.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	10/19/2006	T&I - Reviewed management's FS Cycle test of controls.	2.9			A1
Nicol	Jeremy M.	JMN	Staff	10/19/2006	T&I - Expenditure cycle testing and documentation.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	10/19/2006	T&I - Met with B. Kolb regarding expenditure cycle.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	10/19/2006	T&I - Met with R. Burrell regarding Expenditure Cycle.	0.5			A1
Pacella	Shannon M.	SMP	Manager	10/19/2006	Discussed status on Q3 NSJE procedures with J. Simpson.	0.2			A1
Pikos	Matthew C.	MCP	Senior	10/19/2006	Packard - Interim substantive audit procedures related to fixed assets.	1.3			A1
Pikos	Matthew C.	MCP	Senior	10/19/2006	Packard - Interim substantive audit procedures relating to accounts payable.	3.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	10/19/2006	Packard - Clearing review comments relating to my work on the excess and obsolete reserve.	0.6			A1
Pikos	Matthew C.	MCP	Senior	10/19/2006	Packard - Updating 2nd quarter summary review memo (SRM) to reflect 3rd quarter information.	2.1			A1
Pikos	Matthew C.	MCP	Senior	10/19/2006	Packard - 3rd quarter inventory rollforward review. Obtaining explanations from T. Cooney, regarding this rollforward.	2.7			A1
Ranney	Amber C.	ACR	Senior	10/19/2006	Organizing workpaper files for 2006 audit.	1.4			A1
Ranney	Amber C.	ACR	Senior	10/19/2006	Helping staff to set up new controls in AWS for corporate accounts.	0.8			A1
Ranney	Amber C.	ACR	Senior	10/19/2006	Preparing the Q3 ASM	0.6			A1
Ranney	Amber C.	ACR	Senior	10/19/2006	Reviewing the LSC rollforward for Q3.	0.9			A1
Ranney	Amber C.	ACR	Senior	10/19/2006	Following-up on items requested for Q3 with the client.	0.6			A1
Ranney	Amber C.	ACR	Senior	10/19/2006	Detail reviewing tie-out of the consolidated cash flow matrix.	2.9			A1
Ranney	Amber C.	ACR	Senior	10/19/2006	Explaining the client's minority interest calculation schedule to the staff.	0.7			A1
Reddy	Smitha Pingli	SPR	Manager	10/19/2006	Preparation of email to J. Beckman re: timing of 3rd Q reserve review.	0.3			A1
Reddy	Smitha Pingli	SPR	Manager	10/19/2006	Call to D. Olbrecht re: review notes	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	10/19/2006	Inventory Price Test - AHG	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	10/19/2006	Inventory Price Test Sample Selection -E&C	2.3			A1
Rothmund	Mario Valentin	MVR	Senior	10/19/2006	E&C - Inventory Compilation- Tieing in the test counts in the tag listing. Extrapolate errors	5.7			A1
Saimoua	Omar Issam	OIS	Staff	10/19/2006	E&C - Prepared a P-Lead for the accruals.	2.5			A1
Saimoua	Omar Issam	OIS	Staff	10/19/2006	E&C - Prepared a K-Lead for the fixed assets.	2.3			A1
Saimoua	Omar Issam	OIS	Staff	10/19/2006	E&C - Prepared a lead sheet for the accumulated depreciation.	1.4			A1
Saimoua	Omar Issam	OIS	Staff	10/19/2006	E&C - Organized the physical inventory for the Juarez plant and tied the tag numbers to the inventory listing.	1.1			A1
Saimoua	Omar Issam	OIS	Staff	10/19/2006	E&C - Met with M. Adams to discuss the accrual controls and gain an understanding of the accrual process.	1.6			A1

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Schwandt	Lisa N.	LNS	Staff	10/19/2006	Auditing the Minority Interest Rollforward workpapers	2.8			A1
Schwandt	Lisa N.	LNS	Staff	10/19/2006	Updating controls references in AWS.	0.5			A1
Schwandt	Lisa N.	LNS	Staff	10/19/2006	Auditing LSC Rollforward Document	2.1			A1
Schwandt	Lisa N.	LNS	Staff	10/19/2006	Auditing consolidated cash flow matrix	0.9			A1
Schwandt	Lisa N.	LNS	Staff	10/19/2006	Making folders, consolidated binder, and 8-K binder for Q3 workpapers.	0.7			A1
Schwandt	Lisa N.	LNS	Staff	10/19/2006	Recalculating and agreeing the Minority Interest Rollforward as prepared by the client	0.7			A1
Sheckell	Steven F.	SFS	Partner	10/19/2006	Tax reserves review	1.1			A1
Simpson	Jamie	JS	Senior Manager	10/19/2006	Preparation of slides for Internal Audit Global audit meeting/training.	1.3			A1
Simpson	Jamie	JS	Senior Manager	10/19/2006	Discussion with M. Boehm regarding staffing for Corporate and E&S.	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	10/19/2006	DPSS - Created detailed open items list	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	10/19/2006	DPSS - Followed-up on testing discrepancies.	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	10/19/2006	DPSS - Discussed warranty reserve support with client	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	10/19/2006	DPSS - Worked on tie out of support for inventory calculation	3.3			A1
Simpson	Jamie	JS	Senior Manager	10/19/2006	Discussion with C. Silbert regarding E.R. Simpson staffing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	10/19/2006	Discussion with K. Gerber regarding T&I tooling testing.	1.7			A1
Simpson	Jamie	JS	Senior Manager	10/19/2006	T&I - Discussion with K. Gerber regarding AR allowance testing.	0.5			A1
Simpson	Jamie	JS	Senior Manager	10/19/2006	T&I - Discussion with J. Henning regarding tooling audit approach and LCM reserves.	0.4			A1
Tau	King-Sze	KST	Senior	10/19/2006	Saginaw - Prepared AP Lead Sheet.	0.6			A1
Tau	King-Sze	KST	Senior	10/19/2006	Saginaw - Filling out AP Reconciliations template provided by E&Y Corp. team.	0.4			A1
Tau	King-Sze	KST	Senior	10/19/2006	Saginaw - Answering questions that G. Imberger has on the Q3 mgt presentation PowerPoint slide.	0.3			A1
Tau	King-Sze	KST	Senior	10/19/2006	Saginaw - Answering questions that D. Chamarro has on her inventory, treasury, AP and AR cycles test of control.	0.9			A1

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Tau	King-Sze	KST	Senior	10/19/2006	Saginaw - Discussion with D. Benway on obtaining documents to support intercompany payables for intercompany matching process control testing.	0.6			A1
Tosto	Cathy I.	CIT	Partner	10/19/2006	Review additional info on effective rate calc	1.0			A1
Tosto	Cathy I.	CIT	Partner	10/19/2006	Income tax status meeting with J. Williams	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	10/20/2006	Work on IA slides for presentation on 10.24.06.	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	10/20/2006	Correspondence with T. Bishop regarding E&Y presentation for 10.24.06.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/20/2006	Coordination of fraud meeting per S. Sheckell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/20/2006	Preparation of expense mailer for engagement team.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/20/2006	Correspondence with S. Sheckell and K. Asher regarding Delphi Bankruptcy News, Issue No. 44 article.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/20/2006	Correspondence with C. Smith regarding SEC tax confirmations for Delphi.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/20/2006	Delivery of Outsourcing slides to J. Hasse for meeting at 1:00.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/20/2006	Correspondence with K. Barber regarding user name and password for DGL.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/20/2006	Correspondence with Help Desk regarding user name and password reset for DGL.	0.4			A1
Asher	Kevin F.	KFA	Partner	10/20/2006	Packard division quarterly review meeting	2.6			A1
Barber	Keither A.	KAB	Senior	10/20/2006	SAP/JE - Obtained electronic files for third quarter data extracts.	2.7			A1
Barber	Keither A.	KAB	Senior	10/20/2006	DGL/JE - Meeting with client to review DGL access and execution of files	1.2			A1
Barwin	Kristen N.	KNB	Staff	10/20/2006	E&S - Revenue SAS 65 Testing	2.2			A1
Barwin	Kristen N.	KNB	Staff	10/20/2006	E&S - Travel time from Kokomo, IN.	4.5			A1

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Barwin	Kristen N.	KNB	Staff	10/20/2006	E&S - Review and document Allowance for Doubtful account interim	2.2			A1
Boehm	Michael J.	MJB	Manager	10/20/2006	DPSS Interim - Discussed AP reconciliation status with P. Kratz.	0.2			A1
Boehm	Michael J.	MJB	Manager	10/20/2006	DPSS Interim - Provided interim status update to A. Krabill/S. Sheckell	0.6			A1
Boehm	Michael J.	MJB	Manager	10/20/2006	DPSS Interim - Review of AR Reserve and discussion of process with E-R. Simpson	1.2			A1
Boehm	Michael J.	MJB	Manager	10/20/2006	DPSS Interim - Reviewed Plainfield and Cuneo inventory reserves with E-R. Simpson	0.8			A1
Boehm	Michael J.	MJB	Manager	10/20/2006	DPSS Interim - Met with M. Kelso and K. Wallace to discuss the Plainfield inventory reserve calculation.	0.7			A1
Boehm	Michael J.	MJB	Manager	10/20/2006	DPSS Interim - Status update call with C. Anderson and closing meeting coordination with B. Jacinda	0.3			A1
Boehm	Michael J.	MJB	Manager	10/20/2006	DPSS Interim - Status update discussion with R. Nedadur	0.2			A1
Boehm	Michael J.	MJB	Manager	10/20/2006	DPSS Interim - Preparation/Review of DPSS Q3 analytics.	0.4			A1
Boehm	Michael J.	MJB	Manager	10/20/2006	DPSS Interim - Correspondence with A. Krabill regarding DPSS Q3 analytics.	0.2			A1
Boehm	Michael J.	MJB	Manager	10/20/2006	DPSS Quarterly Review - Review of Q3 analytics and Q3 workpaper documentation.	1.8			A1
Boehm	Michael J.	MJB	Manager	10/20/2006	Corporate Interim - Met with Dalip and R. Huff to discuss cash confirmation procedures and domestic cash accounts.	0.9			A1
Cash	Kevin L.	KLC	Partner	10/20/2006	Review of TSRS workpapers	5.4			A1
Cash	Kevin L.	KLC	Partner	10/20/2006	Discussion of risks associated with significant implementations and outsourcing risks	2.3			A1
Chamarro	Destiny D.	DDC	Staff	10/20/2006	Saginaw - Performed TOC work for Revenue	1.3			A1
Chamarro	Destiny D.	DDC	Staff	10/20/2006	Saginaw - Performed TOC work for Inventory	2.1			A1
Chamarro	Destiny D.	DDC	Staff	10/20/2006	Saginaw - Meet with D. Houston, to discuss Gross margin calculation	0.4			A1
Chamarro	Destiny D.	DDC	Staff	10/20/2006	Saginaw - Performed TOC work for Treasury-made client request for documents.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	10/20/2006	Travel time to the Steering division in Saginaw.	0.6			A1

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Chamarro	Destiny D.	DDC	Staff	10/20/2006	Saginaw - Discussed with G. Imberger issues regarding AR and how Saginaw handles overpayments.	0.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/20/2006	AHG - Participation in Q3 management presentation and summary of quarterly results.	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/20/2006	Packard - Review of AWS workpapers for inventory and AR.	2.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/20/2006	Saginaw - Participation in Q3 management presentation and summary of quarterly results.	1.8			A1
Hegelmann	Julie Ann	JAH	Senior	10/20/2006	Review contingency reserve work papers received	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	10/20/2006	Discuss with J. Erickson status of final work papers	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/20/2006	Call to C. Tosto re: status of Q3 open items received	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/20/2006	Fax all Q3 workpapers to myself (scan) to save as electronic files	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	10/20/2006	Draft e-mail to C. Tosto and send scanned documents for her to review electronically	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/20/2006	Meet with C. Plummer to discuss her responses to contingency reserve questions and open items	0.7			A1
Henning	Jeffrey M.	JMH	Partner	10/20/2006	AHG - 3rd Qtr divisional review session	2.1			A1
Henning	Jeffrey M.	JMH	Partner	10/20/2006	Saginaw - 3Q review session	1.9			A1
Horner	Kevin John	KJH	Staff	10/20/2006	Packard Interim: travel time from Warren, OH after working in Warren for the week.	3.8			A1
Horner	Kevin John	KJH	Staff	10/20/2006	Packard Interim: received A/R reserve reconciliations and contracts for testing of revenue contracts	0.4			A1
Horner	Kevin John	KJH	Staff	10/20/2006	Packard Interim: continued testing of debit memo file for completeness of billing adjustments reserve	2.4			A1
Horner	Kevin John	KJH	Staff	10/20/2006	Packard Interim: discussed testing of debit memos and credit memos for billing adjustments reserve with N. Miller.	0.3			A1
Horner	Kevin John	KJH	Staff	10/20/2006	Packard Interim: discussion with P. Hadden for testing around SAP extract to test completeness of A/R reserve calculation	0.6			A1

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Imberger	Guido	GI	Senior Manager	10/20/2006	Saginaw - Inform the team about the content of the Q3 meeting.	0.3			A1
Imberger	Guido	GI	Senior Manager	10/20/2006	Saginaw - Review documents provided in the at meeting with B. Preuter to clarify abbreviations used in slides.	0.3			A1
Imberger	Guido	GI	Senior Manager	10/20/2006	Saginaw - Participation in the Q3 meeting with Delphi corporate in which Saginaw presented the economics, accounting issues and SOX issues Q3 to determine areas of emphasis in Q3.	1.6			A1
Kearns	Matthew R.	MRK	Senior	10/20/2006	E&C - Meeting with A. Reaud of E&C to discuss status of Q3 items.	1.6			A1
Kearns	Matthew R.	MRK	Senior	10/20/2006	E&C - Auditing warranty reserve balance as of 9.30.06 as part of interim procedures	2.7			A1
Kearns	Matthew R.	MRK	Senior	10/20/2006	E&C - Working on Q3 review procedures, specifically judgmental reserves	3.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/20/2006	Review of final global I/A meeting slides.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/20/2006	Preparation of slide deck for global I/A presentation next week.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/20/2006	Review of JV agreements.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/20/2006	Review of I/A reports.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/20/2006	Review of recent 8-k's.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/20/2006	Review of the cash supplemental audit procedures.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/20/2006	Review of latest draft of the Q3 10-Q.	1.1			A1
Marold	Erick W.	EWM	Senior	10/20/2006	E&S - Travel time from Kokomo, IN.	4.2			A1
Marold	Erick W.	EWM	Senior	10/20/2006	E&S - Discussion with A. Jackson regarding initial observations of Cycle Count adjustments.	1.3			A1
Marold	Erick W.	EWM	Senior	10/20/2006	E&S - Prepared the Q3 summary review memorandum,	3.4			A1
Miller	Nicholas S.	NSM	Manager	10/20/2006	Review of the Packard tooling files.	4.4			A1
Miller	Nicholas S.	NSM	Manager	10/20/2006	Travel time from Warren, OH returning from Packard engagement.	3.0			A1
Nicol	Jeremy M.	JMN	Staff	10/20/2006	T&I - Test of controls FS Cycle.	1.5			A1

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Nicol	Jeremy M.	JMN	Staff	10/20/2006	T&I - Test of controls expenditure cycle.	2.4			A1
Nicol	Jeremy M.	JMN	Staff	10/20/2006	T&I - Test of controls documentation inventory cycle.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	10/20/2006	T&I - AWS clean up for Delphi engagement.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	10/20/2006	T&I - Workpaper documentation for expenditure cycle.	2.1			A1
Pikos	Matthew C.	MCP	Senior	10/20/2006	Packard - Performing interim audit procedures relating to accounts payable	2.9			A1
Pikos	Matthew C.	MCP	Senior	10/20/2006	Travel time from Warren, OH after working on the interim audit of the Delphi Packard division.	3.0			A1
Ranney	Amber C.	ACR	Senior	10/20/2006	Preparing for meeting with Director of Treasury to discuss population of cash accounts.	0.5			A1
Ranney	Amber C.	ACR	Senior	10/20/2006	Meeting with Director of Treasury to discuss population of cash accounts.	0.9			A1
Ranney	Amber C.	ACR	Senior	10/20/2006	Dayton Interim-discussing open items for the Dayton interim audit.	0.9			A1
Ranney	Amber C.	ACR	Senior	10/20/2006	Discussing and making revisions to the international cash program.	1.5			A1
Ranney	Amber C.	ACR	Senior	10/20/2006	Review Q3 10-Q draft.	0.9			A1
Ranney	Amber C.	ACR	Senior	10/20/2006	Walking staff through our procedures for the quarterly review	1.2			A1
Rothmund	Mario Valentin	MVR	Senior	10/20/2006	E&C - Inventory Compilation Procedures for 11 plants- Review of work performed	6.9			A1
Saimoua	Omar Issam	OIS	Staff	10/20/2006	E&C - Documented our understanding of the fixed asset controls that we have obtained enough evidence for.	4.9			A1
Sheckell	Steven F.	SFS	Partner	10/20/2006	Prepare for internal audit presentation	2.1			A1
Sheckell	Steven F.	SFS	Partner	10/20/2006	Review various quarter issues	2.1			A1
Sheckell	Steven F.	SFS	Partner	10/20/2006	Saginaw quarterly review meeting	1.9			A1
Simpson	Jamie	JS	Senior Manager	10/20/2006	Preparation of slides for Global Internal Audit training.	2.6			A1
Simpson	Jamie	JS	Senior Manager	10/20/2006	Discussion with A. Ranney and A. Krabill regarding worldwide cash testing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	10/20/2006	Discussion with A. Ranney regarding Dayton status.	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	10/20/2006	DPSS - Documented warranty reserve wps.	3.4			A1
Simpson	Emma-Rose S.	ESS	Staff	10/20/2006	DPSS - Tied out inventory reserve support	1.3			A1

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Simpson	Emma-Rose S.	ESS	Staff	10/20/2006	DPSS - Discussed sample selection and other audit issue with M. Boehm.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	10/20/2006	DPSS - Reviewed warranty reserve calc support provided by client and requested sample documentation.	2.7			A1
Simpson	Jamie	JS	Senior Manager	10/20/2006	Review of Mexico scope for TB's 710 and 720.	0.6			A1
Simpson	Jamie	JS	Senior Manager	10/20/2006	Review of T&I LCM reserve methodology.	0.5			A1
Simpson	Jamie	JS	Senior Manager	10/20/2006	Discussion with K. Barber regarding JE testing.	0.6			A1
Smith	Christopher W.	CWS	Executive Director	10/20/2006	Summarize PCAOB non-audit work foreign location confirmations follow-up items	1.1			A1
Stille	Mark Jacob	MJS	Senior	10/20/2006	Documentation of NSJE Q3 CAAT's for Delphi.	1.9			A1
Stille	Mark Jacob	MJS	Senior	10/20/2006	Preparation for Treasury walkthrough meeting.	0.9			A1
Stille	Mark Jacob	MJS	Senior	10/20/2006	Time spent logging into/running reports in DGL in support of the Q3 NSJE procedures.	1.5			A1
Stille	Mark Jacob	MJS	Senior	10/20/2006	Time spent running NSJE CAAT's for Delphi (Group Codes EW, OB, UN, UR, K9).	3.4			A1
Stille	Mark Jacob	MJS	Senior	10/20/2006	Meet with M. Whiteman to go over logging into and using the DGL application.	1.1			A1
Tau	King-Sze	KST	Senior	10/20/2006	Saginaw - Updating Master PBC List.	0.4			A1
Tau	King-Sze	KST	Senior	10/20/2006	Saginaw - Discussion with D. Chamarro regarding the revenue control testing.	0.3			A1
Tau	King-Sze	KST	Senior	10/20/2006	Saginaw - Review supporting documents for the intercompany payables testing.	0.6			A1
Tau	King-Sze	KST	Senior	10/20/2006	Saginaw - Selected samples for intercompany receivable testing and discussed with D. Gustin.	0.4			A1
Tau	King-Sze	KST	Senior	10/20/2006	Saginaw - Discussion with D. Huston and D. Chamarro regarding the calculation of the E&O reserve.	0.3			A1
Tau	King-Sze	KST	Senior	10/20/2006	Saginaw - Discussion with G. Imberger and D. Chamarro regarding one of the controls in the revenue cycle.	0.7			A1
Boehm	Michael J.	MJB	Manager	10/22/2006	E&S Quarterly Review - Travel time to Kokomo, IN for E&S quarterly review.	3.5			A1
Marold	Erick W.	EWM	Senior	10/22/2006	E&S - Travel time to Kokomo, IN.	4.1			A1

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Pikos	Matthew C.	MCP	Senior	10/22/2006	Travel time to the Packard Division headquarters in Warren, OH to perform both interim audit procedures, as well as quarterly review procedures.	3.0			A1
Powers	Laura	LP	Staff	10/22/2006	E & S - travel time to client in Kokomo, IN.	3.5			A1
Stille	Mark Jacob	MJS	Senior	10/22/2006	Clean-up of review comments related to Delphi Q3 NSJE CAATS.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Correspondence with B. Hamblin and J. Simpson regarding Delphi Original EPT.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Revise E&Y Presentation 10.24.06 per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Correspondence with B. Garvey, T. Bishop and J. Simpson regarding E&Y Presentation 10.24.06 - REVISED.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Review Delphi Australia - Questions.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Correspondence with M. Hatzfeld regarding S. Hernandez contact info.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Correspondence with A. Krabill regarding Beijing Saginaw Lingyan Drive Shaft, Co., Ltd. (E&C, Steering TB #451).	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Coordination of Delphi Fraud Meeting per S. Sheckell.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Correspondence with J. Simpson and A. Ranney regarding Hyperion - Basic Training.	0.2			A1
Asher	Kevin F.	KFA	Partner	10/23/2006	Participation in T&I 3rd quarter review meeting	3.5			A1
Barwin	Kristen N.	KNB	Staff	10/23/2006	E&S - Review SAS 65 revenue testing	1.4			A1
Barwin	Kristen N.	KNB	Staff	10/23/2006	E&S - Obtain KDAC reconciliation and discuss with client	1.6			A1
Barwin	Kristen N.	KNB	Staff	10/23/2006	E&S - Bad Debts and Adjusted Balance reserve Interim work	3.8			A1
Barwin	Kristen N.	KNB	Staff	10/23/2006	E&S - Discuss shipping terms with C. Riedl and make requests for terms and conditions	3.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	10/23/2006	DPSS Interim - Status update discussions with J. Harbaugh and E.R. Simpson regarding Cuneo E&O Reserve and Q3 issues	0.7			A1
Boehm	Michael J.	MJB	Manager	10/23/2006	DPSS Quarterly Review - Revision to Q3 analytics provided by management	0.9			A1
Boehm	Michael J.	MJB	Manager	10/23/2006	DPSS Quarterly Review - Q3 conference call led by C. Anderson and B. Eichlenaub attended by T. Timko, J. Williams, S. Sheckell, A. Krabill, and myself	2.1			A1
Boehm	Michael J.	MJB	Manager	10/23/2006	E&S Interim - Met with M. McWhorter and B. Dockemeyer to discuss warranty reserves.	0.6			A1
Boehm	Michael J.	MJB	Manager	10/23/2006	E&S Interim - Discussions with M. McCoy, A. Krabill, and R. Hofmann regarding surface mount inventory counting procedures.	1.4			A1
Boehm	Michael J.	MJB	Manager	10/23/2006	E&S Interim - Met with C. Riedl, R. Hofmann, and M. Williams to discuss I/C inventory cycle count procedures, accuracy, etc. and related internal discussions with A. Krabill and E. Marold.	2.3			A1
Boehm	Michael J.	MJB	Manager	10/23/2006	E&S Quarterly Review - Review of E&S Q3 SRM	0.7			A1
Chamarro	Destiny D.	DDC	Staff	10/23/2006	Saginaw - Worked on Expenditure TOC	2.3			A1
Chamarro	Destiny D.	DDC	Staff	10/23/2006	Saginaw - Worked on TOC for Revenue	2.8			A1
Chamarro	Destiny D.	DDC	Staff	10/23/2006	Saginaw - Worked on TOC for Inventory	3.2			A1
Chamarro	Destiny D.	DDC	Staff	10/23/2006	Saginaw - Worked on TOC for Treasury Cycle	1.2			A1
Harbaugh	James M.	JMH	Senior	10/23/2006	DPSS - Repreparing AR alternate procedures template.	3.1			A1
Harbaugh	James M.	JMH	Senior	10/23/2006	DPSS - Preparing and making requests for open items from client.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/23/2006	Packard - Review of LCM workpapers.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/23/2006	Packard - Review of tooling workpapers.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/23/2006	Packard - Review of investment workpapers.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/23/2006	Packard - Review of billing reserve workpapers.	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/23/2006	Review of Saginaw Q3 warranty, AR, inventory and restructuring reserves.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/23/2006	Saginaw - Review of AR workpapers	1.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/23/2006	Saginaw - Review of PP&E workpapers	0.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/23/2006	Saginaw - Review of AWS file for activity 9 and 10.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/23/2006	Saginaw - Communication with PwC relative to E&Y observations of SAS 65 procedures.	1.2			A1
Henning	Jeffrey M.	JMH	Partner	10/23/2006	Thermal interim review status	1.6			A1
Henning	Jeffrey M.	JMH	Partner	10/23/2006	T&I - Participation in third quarter review session	2.4			A1
Horner	Kevin John	KJH	Staff	10/23/2006	Delphi Packard: continued testing of changes to the customer master file	0.9			A1
Horner	Kevin John	KJH	Staff	10/23/2006	Delphi Packard: continued testing of price changes for revenue cycle testing	0.7			A1
Horner	Kevin John	KJH	Staff	10/23/2006	Delphi Packard: travel time to Warren, OH to begin work for the week	3.6			A1
Horner	Kevin John	KJH	Staff	10/23/2006	Delphi Packard: worked on testing of the SAP Open File for our completeness testing for the allowance for billing adjustments	0.9			A1
Horner	Kevin John	KJH	Staff	10/23/2006	Delphi Packard: sent inquiry to S. Bratberg, Sales Administration, for follow-up with our price master file testing and customer master file testing	0.2			A1
Horner	Kevin John	KJH	Staff	10/23/2006	Delphi Packard: worked on clearing review notes from M. Pritchard relating to test of controls for revenue cycle and financial statement close cycle	1.6			A1
Kearns	Matthew R.	MRK	Senior	10/23/2006	E&C - Preparing and finalizing E&Y SAS 65 comment schedule related to PwC testing of internal control	2.3			A1
Krabill	Aaron J.	AJK	Senior Manager	10/23/2006	E&S - Review of substantive interim testing workpapers.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	10/23/2006	E&S - Discussions with M. Boehm and E. Marold regarding E&Y testing approach for IC inventory.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/23/2006	Meeting with R. Hoffman, E&S IC inventory manager, M. Boehm and E. Marold to discuss the cycle count program and other controls in place over the IC inventory.	1.1			A1

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Krabill	Aaron J.	AJK	Senior Manager	10/23/2006	Review of the E&S Q3 SRM.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/23/2006	Review of the Q3 10-Q.	2.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/23/2006	Preparation and distribution of Q3 FAS 5 analysis.	0.8			A1
Marold	Erick W.	EWM	Senior	10/23/2006	E&S - Reconciled ER&D costs per SAP to accounting analysis prepared by Finance.	3.6			A1
Marold	Erick W.	EWM	Senior	10/23/2006	E&S - Meeting with S. Snow to discuss excess and obsolete inventory.	2.1			A1
Marold	Erick W.	EWM	Senior	10/23/2006	E&S - Meeting with R. Hoffman, C. Fenton and PC&L managers to discuss cycle counting around IC Delco inventory.	1.3			A1
Marold	Erick W.	EWM	Senior	10/23/2006	E&S - Input revisions to SRM memo based on feedback from M. Boehm and A. Krabill	3.3			A1
Miller	Nicholas S.	NSM	Manager	10/23/2006	T&I - Review of the accounts receivable substantive audit testing.	3.4			A1
Miller	Nicholas S.	NSM	Manager	10/23/2006	T&I - Review of the accounts receivable tests of controls completed.	2.1			A1
Miller	Nicholas S.	NSM	Manager	10/23/2006	T&I - Divisional Q3 controllers meeting including T. Timko, J. Williams, D. Bayles, J. Reidy, D. Greenbury and others from Delphi, and K. Asher, J. Henning and J. Simpson from E&Y.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	10/23/2006	T&I - Performed FS Close Test of controls	3.0			A1
Nicol	Jeremy M.	JMN	Staff	10/23/2006	T&I - Edited inventory cycle documentation.	2.4			A1
Nicol	Jeremy M.	JMN	Staff	10/23/2006	T&I - Reviewed & finished certain workpapers within the expenditure cycle.	2.6			A1
Pacella	Shannon M.	SMP	Manager	10/23/2006	Prepare Delphi workpaper review matrix.	2.1			A1
Pacella	Shannon M.	SMP	Manager	10/23/2006	Discuss status of non standard JE extracts with J. Simpson.	0.2			A1
Pikos	Matthew C.	MCP	Senior	10/23/2006	Packard - Review of certain account balances as part of our quarterly review procedures. These account balances include: inventory, forecasted restructuring, impairment, other analysis' prepared by the client.	5.8			A1
Powers	Laura	LP	Staff	10/23/2006	E & S - reviewing A/R invoice packets	2.4			A1
Powers	Laura	LP	Staff	10/23/2006	E & S - Explanation of task, A/R confirm testing	1.8			A1

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Powers	Laura	LP	Staff	10/23/2006	E & S - Warranty accrual, selecting items for further testing	0.4			A1
Powers	Laura	LP	Staff	10/23/2006	E & S - documenting review of A/R invoice packets for confirm testing	3.8			A1
Powers	Laura	LP	Staff	10/23/2006	Quarterly review - Edits to Q3 FAS 5 contingency file from client	1.4			A1
Ranney	Amber C.	ACR	Senior	10/23/2006	Making selections for derivative testing.	1.5			A1
Ranney	Amber C.	ACR	Senior	10/23/2006	Meeting with client & actuaries to discuss discount rate methodology.	0.9			A1
Ranney	Amber C.	ACR	Senior	10/23/2006	Obtaining support from treasury in preparation of confirmation of cash accounts.	0.4			A1
Ranney	Amber C.	ACR	Senior	10/23/2006	Walking staff through the Company's control framework in order to add corporate controls to AWS.	0.6			A1
Ranney	Amber C.	ACR	Senior	10/23/2006	Detail reviewing the Q3 Overall Analytic.	1.6			A1
Ranney	Amber C.	ACR	Senior	10/23/2006	Performing procedures for the third quarter review.	1.7			A1
Ranney	Amber C.	ACR	Senior	10/23/2006	Walking the staff through the procedures to tie out the Q3 footnotes.	0.3			A1
Ranney	Amber C.	ACR	Senior	10/23/2006	Reviewing the 10-Q in order to provide the client with comments for revision.	2.0			A1
Ranney	Amber C.	ACR	Senior	10/23/2006	Walking staff through the process to tie-out the workers compensation reconciliation.	0.4			A1
Rothmund	Mario Valentin	MVR	Senior	10/23/2006	AHG - work on PBC List for Interim	2.2			A1
Rothmund	Mario Valentin	MVR	Senior	10/23/2006	AHG - Q3 Internal Control Analysis Q3.5	2.4			A1
Rothmund	Mario Valentin	MVR	Senior	10/23/2006	AHG - Walked G.Anderson through the PBC List	0.2			A1
Rothmund	Mario Valentin	MVR	Senior	10/23/2006	AHG - Preparation of Checklist for Review of Quarterly Information	1.6			A1
Rothmund	Mario Valentin	MVR	Senior	10/23/2006	AHG - Meeting with G. Anderson to discuss PBC List	1.7			A1
Rothmund	Mario Valentin	MVR	Senior	10/23/2006	E&C - Rochester Cut-off Analysis	0.9			A1
Saimoua	Omar Issam	OIS	Staff	10/23/2006	E&C - Prepared a Fixed asset Lead sheet.	2.8			A1
Saimoua	Omar Issam	OIS	Staff	10/23/2006	E&C - Reconciled the Fixed asset rollforward to the Hyperion statements.	3.3			A1
Saimoua	Omar Issam	OIS	Staff	10/23/2006	E&C - Met with Ti-Fixed asset analyst to obtain supporting documents of the asset Disposals	0.6			A1

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Saimoua	Omar Issam	OIS	Staff	10/23/2006	E&C - Met with G. Halleck to understand the fixed asset roll forward.	1.6			A1
Saimoua	Omar Issam	OIS	Staff	10/23/2006	E&C - Met with Mona-Fixed asset analyst to request supporting documents relating to Fixed asset additions.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	10/23/2006	Comparing Tax controls.	0.7			A1
Schwandt	Lisa N.	LNS	Staff	10/23/2006	Updating the Control Framework in AWS.	3.3			A1
Schwandt	Lisa N.	LNS	Staff	10/23/2006	Tying out Q3 footnotes to support.	2.2			A1
Schwandt	Lisa N.	LNS	Staff	10/23/2006	Comparing workers comp true-up to actual.	1.3			A1
Schwandt	Lisa N.	LNS	Staff	10/23/2006	Updating Quarterly financial statement workpapers for the new quarter.	0.5			A1
Sheckell	Steven F.	SFS	Partner	10/23/2006	Prepare for internal audit presentation	1.4			A1
Sheckell	Steven F.	SFS	Partner	10/23/2006	DPSS quarterly review meeting	2.6			A1
Sheckell	Steven F.	SFS	Partner	10/23/2006	Review Form 10Q	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	10/23/2006	DPSS - Discussed TSRS E&O query request with M. Kelso.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	10/23/2006	DPSS - Discussed E&O Inventory sample request with client.	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	10/23/2006	DPSS - Discussed Inventory Reserve for VE -LCM with M. Kelso.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	10/23/2006	DPSS - Discussed and resolved some issues regarding E Lead with R. Nedadur.	1.9			A1
Simpson	Emma-Rose S.	ESS	Staff	10/23/2006	DPSS - Prepared for meeting with A. Flowers regarding CE inventory and warranty reserves.	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	10/23/2006	DPSS - Discussed TSRS E&O query request with P. Kratz and also discussed warranty credits sample.	0.9			A1
Simpson	Jamie	JS	Senior Manager	10/23/2006	Review of T&I interim wps.	1.2			A1
Simpson	Jamie	JS	Senior Manager	10/23/2006	Detail review of T&I investment in unconsolidated affiliates wps.	1.1			A1
Simpson	Jamie	JS	Senior Manager	10/23/2006	Discussion with N. Miller and J. Henning regarding T&I quarterly analytics.	1.1			A1
Simpson	Jamie	JS	Senior Manager	10/23/2006	Quarterly update meeting with T&I (J. Riedy, N. Sweeney, D. Greenbury, E. Creech, B. Kolb, D. Prause, T. Timko, J. Williams, N. Miller and J. Henning) to discuss T&I quarterly results.	2.7			A1

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Tau	King-Sze	KST	Senior	10/23/2006	Saginaw - Performing substantive procedures for inventory reserve.	1.1			A1
Tau	King-Sze	KST	Senior	10/23/2006	Saginaw - Preparing Q2 vs. Q3 analytics template.	0.6			A1
Tau	King-Sze	KST	Senior	10/23/2006	Saginaw - Performing procedures on inventory reserve.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/24/2006	Drop off guidance document to T. Krause per J. Simpson.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/24/2006	Preparation of J. Nicol Access Badge Request Form.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/24/2006	Correspondence with L. Schwandt regarding Hyperion Server.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/24/2006	Correspondence with J. Simpson regarding Delphi AIM: Query.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/24/2006	Correspondence with B. Stewart regarding Delphi Fraud Meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/24/2006	Miscellaneous activities such as providing assistance to engagement team.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/24/2006	Correspondence with M. Sakowski regarding J. Nicol Access Badge Request Form.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/24/2006	Correspondence with T. Merewether and J. Simpson regarding Delphi Benefit Plans.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/24/2006	Correspondence with L. Schwandt and L. Smith regarding Hyperion - Basic Training.	0.2			A1
Asher	Kevin F.	KFA	Partner	10/24/2006	E&C quarterly review meeting	3.9			A1
Barwin	Kristen N.	KNB	Staff	10/24/2006	E&S - Inventory - Observe cycle counts.	4.2			A1
Barwin	Kristen N.	KNB	Staff	10/24/2006	E&S - Testing of allowance for doubtful accounts.	2.8			A1
Boehm	Michael J.	MJB	Manager	10/24/2006	DPSS Interim - Status update discussions with J. Harbaugh and E.R. Simpson	0.8			A1
Boehm	Michael J.	MJB	Manager	10/24/2006	E&S Interim - Met with C. Riedl and S. Snow to discuss E&S reserves at TB 280.	1.1			A1

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Boehm	Michael J.	MJB	Manager	10/24/2006	E&S Interim - Met with B. Dockemeyer and M. McWhorter to discuss warranty reserves.	0.8			A1
Boehm	Michael J.	MJB	Manager	10/24/2006	E&S Quarterly Review - Review of analytical procedures at E&S.	0.6			A1
Boehm	Michael J.	MJB	Manager	10/24/2006	E&S Quarterly Review - Review of documentation related to Ford Radio warranty reserve	0.5			A1
Boehm	Michael J.	MJB	Manager	10/24/2006	E&S Quarterly Review - Audit status update/management review inquiry meeting with R. Jobe, M. Wilkes, R. Hofmann, and M. McWhorter	2.6			A1
Chamarro	Destiny D.	DDC	Staff	10/24/2006	Saginaw - Worked on Revenue TOC	2.7			A1
Chamarro	Destiny D.	DDC	Staff	10/24/2006	Saginaw - Worked on Inventory TOC	1.7			A1
Chamarro	Destiny D.	DDC	Staff	10/24/2006	Saginaw - Worked on inventory interim	2.6			A1
Chamarro	Destiny D.	DDC	Staff	10/24/2006	Saginaw - Meet with L. Bourassa to discuss control 4.5. 3 which was deemed ineffective.	0.8			A1
Craig	Tashawna N.	TNC	Staff	10/24/2006	Saginaw - Interim testing of Fixed Assets	8.3			A1
Craig	Tashawna N.	TNC	Staff	10/24/2006	Saginaw - Independent test of controls for the Employee Cost Cycle	1.7			A1
Gerber	Katherine A.	CAA	Senior	10/24/2006	T&I - Interim/404 testing of AR reserve	0.6			A1
Gerber	Katherine A.	CAA	Senior	10/24/2006	T&I - Interim/404 Testing update of judgmental reserves	0.3			A1
Gerber	Katherine A.	CAA	Senior	10/24/2006	T&I - Interim/404 testing of warranty reserve.	5.2			A1
Gerber	Katherine A.	CAA	Senior	10/24/2006	T&I - Meeting with P. Saxena regarding warranty reserve.	0.9			A1
Harbaugh	James M.	JMH	Senior	10/24/2006	ACS - Teleconference with M. Hatzfeld, M. Kearns, D. Brewer, and J. Nolan.	2.1			A1
Harbaugh	James M.	JMH	Senior	10/24/2006	DPSS - Completing PPV testing.	2.4			A1
Harbaugh	James M.	JMH	Senior	10/24/2006	DPSS - Clearing review notes from prior visit.	0.9			A1
Harbaugh	James M.	JMH	Senior	10/24/2006	DPSS - Updating AR Alternate procedures testing	3.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/24/2006	Review of E&Y SAS 100 procedures performed at Packard in the areas of warranty, AR, inventory and restructuring reserves.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/24/2006	Discussion with D. Brewer and J. Nolan for clarification of ACS data file request and communication of E&Y approach related to auditing Trade AP across divisions.	1.5			A1

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Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/24/2006	Participating in E&C Q3 quarterly financial overview presentation. Attendees from Delphi included J. Brooks, D. Williams and T. Timko. Attendees from E&Y included K. Asher and J. Henning.	2.2			A1
Henning	Jeffrey M.	JMH	Partner	10/24/2006	Quarterly review call for E&C division	1.8			A1
Henning	Jeffrey M.	JMH	Partner	10/24/2006	Review E&S interim audit procedures	3.1			A1
Henning	Jeffrey M.	JMH	Partner	10/24/2006	E&S - Quarterly Inquiries and review of quarterly review workpapers	3.4			A1
Horner	Kevin John	KJH	Staff	10/24/2006	Delphi Packard: updated revenue cycle controls testing memo for pass-by shipments testing	0.3			A1
Horner	Kevin John	KJH	Staff	10/24/2006	Delphi Packard: met with M. Starr to request copy of journal voucher FR369 for July	0.2			A1
Horner	Kevin John	KJH	Staff	10/24/2006	Delphi Packard: tied out supporting documentation for contract review for revenue cycle test of controls	0.7			A1
Horner	Kevin John	KJH	Staff	10/24/2006	Delphi Packard: worked on clearing review notes around the financial statement close and revenue cycle test of controls	2.3			A1
Horner	Kevin John	KJH	Staff	10/24/2006	Delphi Packard: call with S. Bratberg to discuss requests around revenue testing	0.4			A1
Horner	Kevin John	KJH	Staff	10/24/2006	Delphi Packard: made new selection for pass-by shipment testing as our first selection was for containers and not revenue related.	0.2			A1
Horner	Kevin John	KJH	Staff	10/24/2006	Delphi Packard: worked on the SAP Open File from G. Naylor for our completeness testing for the allowance for billing adjustments	1.9			A1
Horner	Kevin John	KJH	Staff	10/24/2006	Delphi Packard: met with D. Vogel to discuss purchase order detail for contract review for testing of revenue controls	0.8			A1
Horner	Kevin John	KJH	Staff	10/24/2006	Delphi Packard: met with G. Naylor to discuss power and signal incentive bonus that was reserved for in allowance for billing adjustments	0.8			A1
Kearns	Matthew R.	MRK	Senior	10/24/2006	Participating in an E&Y - Delphi (D. Brewer, J. Nolan) conference call discussing reports needed from ACS for E&Y to audit A/P.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	10/24/2006	Reviewing independent testing of controls of the FSCP process for E&C	1.3			A1
Kearns	Matthew R.	MRK	Senior	10/24/2006	Assisting E&Y staff member O. Saimoua with audit approach and questions related to PPE testing on E&C	0.6			A1
Kearns	Matthew R.	MRK	Senior	10/24/2006	Reviewing warranty council minutes for E&C as part of the Q3 procedures	1.2			A1
Kearns	Matthew R.	MRK	Senior	10/24/2006	Reviewing 9/30/06 legal reserve schedule and related documentation as part of the Q3 review procedures of E&C	2.3			A1
Kearns	Matthew R.	MRK	Senior	10/24/2006	Attending an E&C internal quarterly meeting, attended by E&C and Delphi Corporate Mgmt (T. Timko, D. Williams) discussing the results of E&C's Q3 results	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	10/24/2006	DPSS - Discussion with M. Boehm regarding testing approach of the Cuneo inventory reserve process.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/24/2006	E&S - Preparation for the interim status update with R. Jobe.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/24/2006	E&S - Update discussion with J. Henning regarding status of control testing.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/24/2006	E&S - Interim status update with R. Jobe, M. Mcwhorter, M. Wilkes, J. Henning, M. Boehm, E. Marold and myself.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/24/2006	E&S - Edits to the Q3 SRM.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/24/2006	E&S - Review of Q3 analytics.	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/24/2006	E&S - Q3 closing meeting and management inquires with R. Jobe, R. Hoffman, M. Wilkes, J. Henning, M. Boehm, E. Marold and myself.	1.5			A1
Krabill	Aaron J.	AJK	Senior Manager	10/24/2006	Response to E&Y China e-mail correspondence.	0.4			A1
Marold	Erick W.	EWM	Senior	10/24/2006	E&S - Reviewed the Ford Radio recall accrual and performed substantive audit procedures.	2.7			A1
Marold	Erick W.	EWM	Senior	10/24/2006	E&S - Reviewed Honda HIP warranty recall and supporting documentation - agreed data to general ledger.	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	10/24/2006	E&S - Quarterly review meeting with R. Jobe and other finance members to perform general inquiries.	2.8			A1
Marold	Erick W.	EWM	Senior	10/24/2006	E&S - Discussions with J. Henning, M. Boehm, A. Krabill regarding excess and obsolete inventory findings.	2.2			A1
Miller	Nicholas S.	NSM	Manager	10/24/2006	T&I - Review of inventory test count tie-out procedures.	1.1			A1
Miller	Nicholas S.	NSM	Manager	10/24/2006	T&I - Completion of review of accounts receivable substantive testing.	3.2			A1
Miller	Nicholas S.	NSM	Manager	10/24/2006	T&I - Review of interim testing of the inventory excess and obsolete reserve balance.	2.9			A1
Miller	Nicholas S.	NSM	Manager	10/24/2006	T&I - Meeting with B. Kolb and E. Creech to go through Q3 PBC listing.	0.4			A1
Nicol	Jeremy M.	JMN	Staff	10/24/2006	T&I - Reviewing and editing JE dump.	4.2			A1
Nicol	Jeremy M.	JMN	Staff	10/24/2006	T&I - Adjustments to FS Close cycle documentation.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	10/24/2006	T&I - AR fluctuation calculations & inquiring regarding fluctuations.	3.4			A1
Pikos	Matthew C.	MCP	Senior	10/24/2006	Packard - Performing an overall analytical review of Q3 2006 vs. Q3 2005 income statement information as part of our quarterly review procedures.	0.8			A1
Powers	Laura	LP	Staff	10/24/2006	DPSS - observing cycle counts at warehouse in Kokomo, IN	3.0			A1
Powers	Laura	LP	Staff	10/24/2006	DPSS - documenting cycle counts observed at warehouse in Kokomo, IN	2.9			A1
Powers	Laura	LP	Staff	10/24/2006	DPSS - meeting with client in regards to overview of cycle counts at warehouse in Kokomo, IN	1.5			A1
Powers	Laura	LP	Staff	10/24/2006	E&S - documenting review of A/R invoice packets for confirm testing	3.2			A1
Ranney	Amber C.	ACR	Senior	10/24/2006	Creating a Pension/OPEB PBC list for the client.	0.6			A1
Ranney	Amber C.	ACR	Senior	10/24/2006	Going over warranty analysis by division with audit team.	0.4			A1
Ranney	Amber C.	ACR	Senior	10/24/2006	Discussing Workers Compensation items need for our expert with audit team	0.4			A1

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Ranney	Amber C.	ACR	Senior	10/24/2006	Going through corporate cash accounts in order to create confirmation letters.	1.1			A1
Ranney	Amber C.	ACR	Senior	10/24/2006	Performing procedures for our Q3 review.	4.2			A1
Ranney	Amber C.	ACR	Senior	10/24/2006	Detail reviewing Debtor statement Q3 analytics	1.2			A1
Ranney	Amber C.	ACR	Senior	10/24/2006	Detail Reviewing Consolidated Statements Analytic	0.9			A1
Rothmund	Mario Valentin	MVR	Senior	10/24/2006	AHG - Selection of Q3 Journal Entries	2.9			A1
Rothmund	Mario Valentin	MVR	Senior	10/24/2006	E&C - Finished SAS65 Inventory Division	0.9			A1
Rothmund	Mario Valentin	MVR	Senior	10/24/2006	E&C - Completed SAS 65 Milwaukee Reperformance	1.7			A1
Saimoua	Omar Issam	OIS	Staff	10/24/2006	E&C - Prepared the Depreciation Reasonableness excel spread sheet.	3.8			A1
Saimoua	Omar Issam	OIS	Staff	10/24/2006	E&C - Performed Audit procedures on the Disposal assets supporting documents.	4.3			A1
Schwandt	Lisa N.	LNS	Staff	10/24/2006	Preparing bank confirm templates.	2.9			A1
Schwandt	Lisa N.	LNS	Staff	10/24/2006	Creating pension client assistance list.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	10/24/2006	Updating Q3 analytics.	1.6			A1
Schwandt	Lisa N.	LNS	Staff	10/24/2006	Tying out Q3 footnotes to support.	1.4			A1
Schwandt	Lisa N.	LNS	Staff	10/24/2006	Setting up account report analytics for Q3 review.	0.9			A1
Sheckell	Steven F.	SFS	Partner	10/24/2006	Internal audit presentation	2.4			A1
Simpson	Jamie	JS	Senior Manager	10/24/2006	Preparation for Global Internal Audit Training presentation.	0.9			A1
Simpson	Jamie	JS	Senior Manager	10/24/2006	Time spent giving presentation at the Global Internal Audit Training for B. Thelen.	1.3			A1
Simpson	Jamie	JS	Senior Manager	10/24/2006	Discussion with A. Ranney regarding pension testing.	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	10/24/2006	DPSS - Prepared warranty reserve analytics.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	10/24/2006	DPSS - Documented VE Warranty Reserve and tied out data.	3.2			A1
Simpson	Emma-Rose S.	ESS	Staff	10/24/2006	DPSS - Discussed questions and open items with E&Y Senior.	1.0			A1
Simpson	Emma-Rose S.	ESS	Staff	10/24/2006	DPSS - Followed up with client regarding sample requests.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	10/24/2006	DPSS - Completed and documented SAS 65 procedures on Warranty Reserve.	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	10/24/2006	DPSS - Discussed Cuneo E&O inventory reserve sales figures with J. Ong.	0.4			A1

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Simpson	Emma-Rose S.	ESS	Staff	10/24/2006	DPSS - Met with A. Flowers to discuss CE Warranty accrual and E&O and LCM Reserve	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	10/24/2006	DPSS - Obtained and clerically tested Sales Billing Adj. file and collections/retainer and bankrupt clients file.	0.8			A1
Simpson	Jamie	JS	Senior Manager	10/24/2006	Discussion with S. Sheckell regarding international questions.	0.6			A1
Simpson	Jamie	JS	Senior Manager	10/24/2006	Discussion with A. Ranney regarding SRM topics for Q3.	0.5			A1
Simpson	Jamie	JS	Senior Manager	10/24/2006	Discussion with N. Miller on T&I Interim status.	0.6			A1
Simpson	Jamie	JS	Senior Manager	10/24/2006	Review of journal entry results from TSRS team and summarization of feedback.	1.1			A1
Tau	King-Sze	KST	Senior	10/24/2006	Saginaw - Performed procedures on E&O reserve.	2.9			A1
Tau	King-Sze	KST	Senior	10/24/2006	Saginaw - Discussion with S. Craig on fixed asset contrc testing.	0.6			A1
Tau	King-Sze	KST	Senior	10/24/2006	Saginaw - Discussion with D. Huston on inventory reserve and requested documents needed for substantive test.	0.6			A1
Tau	King-Sze	KST	Senior	10/24/2006	Saginaw - Performed procedures on E&O Reserve.	1.9			A1
Tau	King-Sze	KST	Senior	10/24/2006	Saginaw - Discussion with D. Huston on E&O reserve calculation.	0.5			A1
Tosto Aquino	Cathy I. Heather	CIT HRA	Partner Client Serving Associate	10/24/2006 10/25/2006	Follow-up on Q3 items Coordination of Delphi Tax Meeting - Q3 Results per L. Demers.	0.5 0.2			A1 A1
Asher Barber	Kevin F. Keither A.	KFA KAB	Partner Senior	10/25/2006 10/25/2006	Quarterly review procedures SAP/JE - Implemented code changes to reflect updated request to perform JE CAAT testing for EC.	2.7 3.2			A1 A1
Barber	Keither A.	KAB	Senior	10/25/2006	SAP/JE - Implemented code changes to reflect updated request to perform JE CAAT testing for TI.	2.3			A1
Barber	Keither A.	KAB	Senior	10/25/2006	SAP/JE - Execution of code changes to reflect updated request to perform JE CAAT testing for EC.	1.5			A1

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Barber	Keither A.	KAB	Senior	10/25/2006	SAP/JE - Execution of code changes to reflect updated request to perform JE CAAT testing for TI.	0.9			A1
Barber	Keither A.	KAB	Senior	10/25/2006	SAP/JE - Discussion with E Marold regarding the output format of updated code changes for TI JE CAAT.	0.5			A1
Barwin	Kristen N.	KNB	Staff	10/25/2006	E & S - Audit NRE reconciliation	3.8			A1
Barwin	Kristen N.	KNB	Staff	10/25/2006	E & S - Create spreadsheet to test NRE.	1.2			A1
Barwin	Kristen N.	KNB	Staff	10/25/2006	E & S - Attend cycle counts for integrated circuit inventory.	3.2			A1
Barwin	Kristen N.	KNB	Staff	10/25/2006	E & S - Discuss Inventory process with inventory manager	1.8			A1
Boehm	Michael J.	MJB	Manager	10/25/2006	DPSS Interim - Discussion with A. Krabill regarding Cuneo E&O reserve.	0.3			A1
Boehm	Michael J.	MJB	Manager	10/25/2006	DPSS Interim - Status update discussions with J. Harbaugh and E.R. Simpson regarding Cuneo E&O Reserve and AR confirmation procedures.	0.9			A1
Boehm	Michael J.	MJB	Manager	10/25/2006	E&S Interim - Update of E&S SRM based on TB 282 and 281	0.5			A1
Boehm	Michael J.	MJB	Manager	10/25/2006	E&S Interim - Discussions with audit team regarding audit approach on TB 281 and 282	0.4			A1
Boehm	Michael J.	MJB	Manager	10/25/2006	E&S Quarterly Review - Review of Mobilaria Asset Sal documentation.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	10/25/2006	Saginaw - Worked on revenue TOC	1.2			A1
Chamarro	Destiny D.	DDC	Staff	10/25/2006	Saginaw - Worked on Inventory TOC	4.2			A1
Chamarro	Destiny D.	DDC	Staff	10/25/2006	Saginaw - Worked on expenditure TOC	1.8			A1
Chamarro	Destiny D.	DDC	Staff	10/25/2006	Saginaw - Worked on inventory interim	1.1			A1
Chamarro	Destiny D.	DDC	Staff	10/25/2006	Saginaw - Created status report for team	0.7			A1
Craig	Tashawna N.	TNC	Staff	10/25/2006	Saginaw - Interim testing of Fixed Assets	8.0			A1
Craig	Tashawna N.	TNC	Staff	10/25/2006	Saginaw - Selected sample for independent test of controls (Fixed Asset Cycle)	1.2			A1
Craig	Tashawna N.	TNC	Staff	10/25/2006	Saginaw - Met with G. Imberger, B. Prueter, and M. O'Hare regarding sample selection for interim testing of CWIP	0.8			A1
DeMers	Laurie A.	LAD	Senior Manager	10/25/2006	Review Delphi responses to review notes for Q3.	2.3			A1
DeMers	Laurie A.	LAD	Senior Manager	10/25/2006	Discussion with S. Sheckell regarding Q3 tax.	0.6			A1

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DeMers	Laurie A.	LAD	Senior Manager	10/25/2006	Update Q3 workpapers where necessary.	1.3			A1
DeMers	Laurie A.	LAD	Senior Manager	10/25/2006	Meeting with J. Williams regarding open items and expectations for when additional information will be available.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	10/25/2006	Follow-up based upon meeting with J. Williams regarding open items and expectations for when additional information will be available.	0.2			A1
Fisher	Trudi L.	TLF	Staff	10/25/2006	DGL/JE -Execution of DB Code 141- Updated Filter	2.1			A1
Fisher	Trudi L.	TLF	Staff	10/25/2006	DGL/JE- Executong of DB Code 161- Updated Filter	2.2			A1
Fisher	Trudi L.	TLF	Staff	10/25/2006	DGL/JE-Updated documentation 161 to reflect new requirements	1.2			A1
Fisher	Trudi L.	TLF	Staff	10/25/2006	DGL/JE -Updated Documentation 141 to reflect new requirements	1.3			A1
Gerber	Katherine A.	CAA	Senior	10/25/2006	T&I - Completion of audit procedures for E&O reserve	4.7			A1
Gerber	Katherine A.	CAA	Senior	10/25/2006	T&I - Met with B. Kolb to go over tooling requests for substantive procedures	0.4			A1
Gerber	Katherine A.	CAA	Senior	10/25/2006	T&I - Met with G. Stevens to discussion open items/review notes for investments	0.9			A1
Gerber	Katherine A.	CAA	Senior	10/25/2006	T&I - Met with B. Kolb to go over tooling amortization (interim substantive procedures)	1.0			A1
Harbaugh	James M.	JMH	Senior	10/25/2006	DPSS - Answering staff questions	1.7			A1
Harbaugh	James M.	JMH	Senior	10/25/2006	DPSS - Creating AR Confirmations	1.4			A1
Harbaugh	James M.	JMH	Senior	10/25/2006	DPSS - Clearing review notes from prior visits.	4.2			A1
Harbaugh	James M.	JMH	Senior	10/25/2006	DPSS - Updating AR Alternate procedures testing.	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/25/2006	SAS 100 inquiries with J. Brooks and D. Williams.	2.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/25/2006	Review of AHG provided analyses/ support in response to our Q3 client assistance package.	3.3			A1
Henning	Jeffrey M.	JMH	Partner	10/25/2006	E&C status conference call with M. Hatzfeld	0.6			A1
Henning	Jeffrey M.	JMH	Partner	10/25/2006	Meeting with E&S audit team to review status of interim audit procedures and key issues	1.4			A1
Henning	Jeffrey M.	JMH	Partner	10/25/2006	Review E&S quarterly review workpapers	2.6			A1
Henning	Jeffrey M.	JMH	Partner	10/25/2006	Delphi team consultation call with practice directors	0.8			A1
Horner	Kevin John	KJH	Staff	10/25/2006	Packard Interim: completed payroll analytics	1.3			A1

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Horner	Kevin John	KJH	Staff	10/25/2006	Packard Interim: met with C. Zerull to request balances for payroll analytics	0.4			A1
Horner	Kevin John	KJH	Staff	10/25/2006	Packard Interim: worked on review notes surrounding the revenue cycle test of controls	1.2			A1
Horner	Kevin John	KJH	Staff	10/25/2006	Packard Interim: tied out supporting documentation received for contract review for revenue cycle test of controls	0.9			A1
Horner	Kevin John	KJH	Staff	10/25/2006	Packard Interim: worked on tie out of supporting documentation for our testing of changes to the price master file	1.4			A1
Horner	Kevin John	KJH	Staff	10/25/2006	Packard Interim: discussed payroll analytics worksteps with M. Pikos to determine tasks that need to be completed	0.7			A1
Kearns	Matthew R.	MRK	Senior	10/25/2006	Assisting E&Y staff member O. Saimoua with questions regarding audit approach on A/R Reserve and PP&E for E&C	0.7			A1
Kearns	Matthew R.	MRK	Senior	10/25/2006	Reviewing E&C slide show presentation from Q3 divisional meeting as part of Q3 review procedures	2.3			A1
Kearns	Matthew R.	MRK	Senior	10/25/2006	Reviewing and understanding Q3 Technical Accounting memos prepared by E&C as part of Q3 procedures	2.1			A1
Kearns	Matthew R.	MRK	Senior	10/25/2006	E&C - Meeting with R. Charjartavy and reviewing monthly account reconciliation schedule he prepares	2.2			A1
Kearns	Matthew R.	MRK	Senior	10/25/2006	Participating in an E&Y - Delphi E&C Mgmt (D. Williams, J. Brooks) meeting to discuss required E&Y inquires as part of Q3 procedures	1.4			A1
Klemash	Stephen W.	SWK	Partner	10/25/2006	Internal account review with K. Asher, Frank, G. Schaffert, and S. Sheckell.	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	10/25/2006	E&S - Discussion with J. Henning, M. Boehm and E. Marold to discuss E&O reserve methodology being used.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	10/25/2006	E&S - Review of the Q3 analyticals.	1.5			A1
Krabill	Aaron J.	AJK	Senior Manager	10/25/2006	E&S - Edits to the Q3 SRM.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	10/25/2006	Preparation of meeting schedule for European interim closing meetings.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	10/25/2006	E&S - Preparation for review of D&T workpapers.	0.5			A1
Marold	Erick W.	EWM	Senior	10/25/2006	E&S - Explained accounting for EITF 99-5 with K. Barwin.	2.3			A1
Marold	Erick W.	EWM	Senior	10/25/2006	E&S - Discussed Brax Group inventory purchases with PC&L.	1.3			A1
Marold	Erick W.	EWM	Senior	10/25/2006	E&S - Obtained analysis to support the IBNR warranty accrual	2.8			A1
Marold	Erick W.	EWM	Senior	10/25/2006	E&S - Met with G. Pham to inquire regarding unusual invoice confirmation results.	1.2			A1
Miller	Nicholas S.	NSM	Manager	10/25/2006	T&I - Preparation of an investments summary memo for T&I.	2.1			A1
Miller	Nicholas S.	NSM	Manager	10/25/2006	T&I - Review of the Q3 balance sheet analytics, including follow-up questions with S. Kokic.	3.2			A1
Nicol	Jeremy M.	JMN	Staff	10/25/2006	T&I - FS Close Cycle Test of controls.	1.5			A1
Nicol	Jeremy M.	JMN	Staff	10/25/2006	T&I - Expenditure cycle Test of controls.	3.2			A1
Nicol	Jeremy M.	JMN	Staff	10/25/2006	T&I - Reviewing and editing Q3 JE	4.2			A1
Pacella	Shannon M.	SMP	Manager	10/25/2006	Preparation of email to K. Cash looking for feedback on testing approach for critical reports.	0.3			A1
Pacella	Shannon M.	SMP	Manager	10/25/2006	Status update call with Core Sr. Manager, J.Simpson.	0.5			A1
Pacella	Shannon M.	SMP	Manager	10/25/2006	Give feedback to M. Stille on questions with testing procedures.	1.2			A1
Pikos	Matthew C.	MCP	Senior	10/25/2006	Interim audit procedures related to the warranty expense at the Packard location.	2.8			A1
Pikos	Matthew C.	MCP	Senior	10/25/2006	Interim audit procedures relating to the Accounts payable balances at the Packard Division	3.4			A1
Pikos	Matthew C.	MCP	Senior	10/25/2006	Packard - Performing an overall analytical review of Q3 actuals vs. Q3 budgeted income statement information a part of our quarterly review procedures.	1.1			A1
Powers	Laura	LP	Staff	10/25/2006	DPSS- documenting cycle counts observed at Cuneo warehouse in Kokomo, IN	1.9			A1
Powers	Laura	LP	Staff	10/25/2006	DPSS - observing cycle counts in U-cells at Cuneo warehouse in Kokomo, IN	1.5			A1

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Powers	Laura	LP	Staff	10/25/2006	DPSS - observing cycle counts on the dock in Cuneo warehouse in Kokomo, IN	2.1			A1
Powers	Laura	LP	Staff	10/25/2006	DPSS- observing cycle counts in historical locations in Cuneo warehouse in Kokomo, IN	2.3			A1
Powers	Laura	LP	Staff	10/25/2006	DPSS - observing cycle counts in rooms 3, 9, 4, and 6 in Cuneo warehouse in Kokomo, IN	1.5			A1
Powers	Laura	LP	Staff	10/25/2006	DPSS- meeting with client in regards to concerns with cycle counts at Kokomo, IN	1.3			A1
Ranney	Amber C.	ACR	Senior	10/25/2006	Accumulating information to create a Q3 Warranty Reserve Analysis by Division.	0.4			A1
Ranney	Amber C.	ACR	Senior	10/25/2006	Creating a supplemental pension audit program and discussing with audit team & partner.	2.6			A1
Ranney	Amber C.	ACR	Senior	10/25/2006	Detail reviewing significant reserve account analytics fo Q3.	2.6			A1
Ranney	Amber C.	ACR	Senior	10/25/2006	Reviewing explanations provided by the client for the Q Corporate ledger analytics.	2.4			A1
Reddy	Smitha Pingli	SPR	Manager	10/25/2006	Setting up meeting w/ J. Williams regarding 3rd Q.	0.1			A1
Reddy	Smitha Pingli	SPR	Manager	10/25/2006	Discussion w/ J. Beckman re: next steps.	0.5			A1
Reddy	Smitha Pingli	SPR	Manager	10/25/2006	Review of 3rd Q.	0.4			A1
Rothmund	Mario Valentin	MVR	Senior	10/25/2006	AHG - Warranty Quarterly Analysis	1.8			A1
Rothmund	Mario Valentin	MVR	Senior	10/25/2006	Inventory Analysis for Q3 AHG	2.4			A1
Rothmund	Mario Valentin	MVR	Senior	10/25/2006	AHG - Accounts Receivable Quarterly Analysis	1.3			A1
Rothmund	Mario Valentin	MVR	Senior	10/25/2006	AHG - Discussion with TSRS regarding journal entries for TB 183.	0.3			A1
Rothmund	Mario Valentin	MVR	Senior	10/25/2006	Worked on Inventory Cut-off for E&C	0.8			A1
Rothmund	Mario Valentin	MVR	Senior	10/25/2006	E&C - Status Update Meeting M. Hatzfeld.	0.9			A1
Saimoua	Omar Issam	OIS	Staff	10/25/2006	E&C - Clerically tested the fixed asset detail report.	3.1			A1
Saimoua	Omar Issam	OIS	Staff	10/25/2006	E&C - Obtained the AR reserve analysis as of Q3 and AR reserve account reconciliations and performed steps in aws Program.	4.1			A1
Schaffert	Glen A.	GAS	Partner	10/25/2006	Internal account review with K. Asher, Frank, G. S. Klemash, and S. Sheckell.	1.0			A1
Schwandt	Lisa N.	LNS	Staff	10/25/2006	Tying out pension valuation to a third party source.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	10/25/2006	Attended Hyperion training offered by Delphi.	2.2			A1

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Schwandt	Lisa N.	LNS	Staff	10/25/2006	Setting up account report analytics for Q3 review.	3.8			A1
Sheckell	Steven F.	SFS	Partner	10/25/2006	Quarterly review	3.1			A1
Sheckell	Steven F.	SFS	Partner	10/25/2006	Review quarterly tax provision	1.1			A1
Simpson	Jamie	JS	Senior Manager	10/25/2006	Discussion with A. Ranney regarding pension participant data audit program.	1.1			A1
Simpson	Jamie	JS	Senior Manager	10/25/2006	Discussion with S. Sheckell and A. Ranney regarding pension participant data testing program.	0.7			A1
Simpson	Emma-Rose S.	ESS	Staff	10/25/2006	DPSS - Followed-up on allowance open items.	1.4			A1
Simpson	Emma-Rose S.	ESS	Staff	10/25/2006	DPSS - Discussed and documented collections reserve % with D. Langford.	2.5			A1
Simpson	Emma-Rose S.	ESS	Staff	10/25/2006	DPSS - Tied out warranty detail and prepared sample selections spreadsheets	4.1			A1
Simpson	Jamie	JS	Senior Manager	10/25/2006	Preparation of emails to E&Y Brazil and E&Y Australia regarding fees/scope.	0.8			A1
Simpson	Jamie	JS	Senior Manager	10/25/2006	Review of AIMS database listing of Delphi contacts.	0.4			A1
Simpson	Jamie	JS	Senior Manager	10/25/2006	Discussion with E. Marold regarding journal entry testing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	10/25/2006	Review of journal entry results and summarization of feedback for TSRS.	1.2			A1
Tau	King-Sze	KST	Senior	10/25/2006	Saginaw - Discussion with S. Craig on user access testing.	0.3			A1
Tau	King-Sze	KST	Senior	10/25/2006	Saginaw - Discussion with G. Imberger regarding CIP additions testing.	0.4			A1
Tau	King-Sze	KST	Senior	10/25/2006	Saginaw - Discussion with S. Craig on fixed assets CWIP interim testing.	0.4			A1
Tau	King-Sze	KST	Senior	10/25/2006	Saginaw - Discussion with D. Chamarro on one of the inventory control independent testing.	0.6			A1
Tau	King-Sze	KST	Senior	10/25/2006	Saginaw - Preparing audit workpapers.	1.1			A1
Tau	King-Sze	KST	Senior	10/25/2006	Saginaw - Reviewed inventory reserve.	1.9			A1
Tau	King-Sze	KST	Senior	10/25/2006	Saginaw - Reviewed AR reserve as of 9/30/06.	0.9			A1
Tau	King-Sze	KST	Senior	10/25/2006	Saginaw - Reviewed restructuring charges schedule.	0.6			A1
Tau	King-Sze	KST	Senior	10/25/2006	Saginaw - Discussed with Barb from Delphi on API loss accrual and POS.	0.4			A1
Tosto	Cathy I.	CIT	Partner	10/25/2006	Review of FAS 5 memo	0.2			A1
Tosto	Cathy I.	CIT	Partner	10/25/2006	Review status of Q3 info	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	10/25/2006	Review Q3 documents and FRD on APB 23	2.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/26/2006	Preparation of email regarding Division Status Summary per J. Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/26/2006	Correspondence with K. Asher regarding email and phone number of J. Arle.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/26/2006	Correspondence with D. Fidler and M. Sakowski regarding team contact list.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/26/2006	Correspondence with M. Hatzfeld regarding Division Status Summary.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/26/2006	Correspondence with J. Simpson, A. Ranney and C. Failer regarding details of N. Yang's arrival.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/26/2006	Coordination of Delphi Tax Meeting - Q3 Results per L. Demers.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/26/2006	Coordination of tax workpapers for C. Tosto's sign-off per L. DeMers and J. Hegelmann.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	10/26/2006	Correspondence with S. Gale regarding space for E&Y bankruptcy tax individuals week of 10/30.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/26/2006	Coordination of new badge for K. Barber due to new computer.	0.2			A1
Asher	Kevin F.	KFA	Partner	10/26/2006	Meeting with J. Arle related to treasury and M&A matters	1.5			A1
Asher	Kevin F.	KFA	Partner	10/26/2006	Meeting with T. Timko on quarterly matters	1.1			A1
Barber	Keither A.	KAB	Senior	10/26/2006	SAP/JE - Implemented code changes to reflect updated request to perform JE CAAT testing for E&S.	2.8			A1
Barber	Keither A.	KAB	Senior	10/26/2006	SAP/JE - Execution of code changes to reflect updated request to perform JE CAAT testing for E&S.	1.1			A1
Barber	Keither A.	KAB	Senior	10/26/2006	SAP/JE - Implemented code changes to reflect updated request to perform JE CAAT testing for DPSS.	2.1			A1

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Barber	Keither A.	KAB	Senior	10/26/2006	SAP/JE - Execution of code changes to reflect updated request to perform JE CAAT testing for DPSS.	1.8			A1
Barber	Keither A.	KAB	Senior	10/26/2006	SAP/JE - Discussion with E Marold regarding the output format of updated code changes for E&S JE CAAT.	0.8			A1
Barwin	Kristen N.	KNB	Staff	10/26/2006	E&S - Discuss NRE with M. Sanders	1.6			A1
Barwin	Kristen N.	KNB	Staff	10/26/2006	E&S - Review NRE contract terms	3.8			A1
Barwin	Kristen N.	KNB	Staff	10/26/2006	E&S - Compile and reconcile NRE spreadsheet	2.2			A1
Barwin	Kristen N.	KNB	Staff	10/26/2006	E&S - Inventory Requests and Compilation	1.2			A1
Boehm	Michael J.	MJB	Manager	10/26/2006	E&S Interim - Review of predecessor auditor workpapers for the E&S division.	5.4			A1
Boehm	Michael J.	MJB	Manager	10/26/2006	E&S Quarterly Review - Return travel time from Indianapolis, IN after predecessor auditor workpapers review and Q3 site visit.	4.0			A1
Chamarro	Destiny D.	DDC	Staff	10/26/2006	Saginaw - updated PBC listing	0.8			A1
Chamarro	Destiny D.	DDC	Staff	10/26/2006	Saginaw - Worked on AR interim	1.8			A1
Chamarro	Destiny D.	DDC	Staff	10/26/2006	Saginaw - Worked on inventory TOC	1.3			A1
Chamarro	Destiny D.	DDC	Staff	10/26/2006	Saginaw - Worked in inventory interim	4.4			A1
Chamarro	Destiny D.	DDC	Staff	10/26/2006	Saginaw - Updated M. Hatzfeld regarding status	1.1			A1
Chamarro	Destiny D.	DDC	Staff	10/26/2006	Saginaw - Meet with Lindy to discuss Accrual issue	0.6			A1
Chamarro	Destiny D.	DDC	Staff	10/26/2006	Saginaw - Meet with L. Bourassa to discuss contract approvals	0.8			A1
Craig	Tashawna N.	TNC	Staff	10/26/2006	Saginaw - Interim testing of Fixed Assets	8.7			A1
Craig	Tashawna N.	TNC	Staff	10/26/2006	Saginaw - Met with team to discuss status of interim and SAS 65 work	0.8			A1
Craig	Tashawna N.	TNC	Staff	10/26/2006	Saginaw - Met with M. Hatzfeld, B. Prueter, and P. O'Bee regarding Interim testing of CWIP	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	10/26/2006	Meeting with J. Williams to discuss open items list and new questions.	0.8			A1
DeMers	Laurie A.	LAD	Senior Manager	10/26/2006	Meet with B. Sparks to clarify non-U.S. open items.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	10/26/2006	Q3 tax work - Address all client responses to questions and address all questions from C. Tosto accordingly.	2.1			A1
DeMers	Laurie A.	LAD	Senior Manager	10/26/2006	Q3 tax work - Coordination with SALT.	0.8			A1

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DeMers	Laurie A.	LAD	Senior Manager	10/26/2006	Q3 tax work - Meeting with J. Hegelmann.	1.3			A1
DeMers	Laurie A.	LAD	Senior Manager	10/26/2006	Debrief following meeting with J. Williams.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	10/26/2006	Working together with J. Hegelmann to write email responses to questions from C. Tosto.	1.1			A1
DeMers	Laurie A.	LAD	Senior Manager	10/26/2006	Schedule call with D. Kelley to discuss open items list.	0.2			A1
DeMers	Laurie A.	LAD	Senior Manager	10/26/2006	Complete E&Y response column and E&Y conclusion column.	1.4			A1
Fisher	Trudi L.	TLF	Staff	10/26/2006	DGL/JE- Execution of DB Code K9- Updated Filter	2.1			A1
Fisher	Trudi L.	TLF	Staff	10/26/2006	DGL/JE- Execution of DB Code 289- Updated Filter	1.9			A1
Fisher	Trudi L.	TLF	Staff	10/26/2006	DGL/JE- Execution of DB Code 290- Updated Filter	2.2			A1
Fisher	Trudi L.	TLF	Staff	10/26/2006	DGL/JE -Updated Documentation of Code K9 to reflect new requirements	1.0			A1
Fisher	Trudi L.	TLF	Staff	10/26/2006	DGL/JE -Updated Documentation of Code 289 to reflect new requirements	2.1			A1
Gerber	Katherine A.	CAA	Senior	10/26/2006	T&I - Preparation of AR Reserve Memo	0.4			A1
Gerber	Katherine A.	CAA	Senior	10/26/2006	T&I - Completion of AR Reserve analytics	2.1			A1
Gerber	Katherine A.	CAA	Senior	10/26/2006	T&I - Review Inventory standards (build-up of costs)	0.4			A1
Gerber	Katherine A.	CAA	Senior	10/26/2006	T&I - Audit AR reserve balance (substantive procedures for interim)	2.2			A1
Gerber	Katherine A.	CAA	Senior	10/26/2006	T&I - Met with E. Creech to go over AR Reserve accounts/analytics	0.9			A1
Gerber	Katherine A.	CAA	Senior	10/26/2006	T&I - Preparation and review of Q3 tooling analytics	1.1			A1
Harbaugh	James M.	JMH	Senior	10/26/2006	DPSS - Creating open items listing.	1.6			A1
Harbaugh	James M.	JMH	Senior	10/26/2006	DPSS - Creating Analytics for AR Allowance	2.2			A1
Harbaugh	James M.	JMH	Senior	10/26/2006	DPSS - Logging open requests and following up with client personnel	2.1			A1
Harbaugh	James M.	JMH	Senior	10/26/2006	DPSS - Resolving issue related to testing of warranty reserve calculation.	2.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/26/2006	Review of accumulated warranty data from all divisions for purposes of cross-divisional comparison and consistency with Corporate policy.	1.7			A1

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Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/26/2006	Saginaw - Meeting with J. Perkins to discuss SAS 100 inquiries.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/26/2006	Saginaw - Meeting with B. Preuter and P. Toole to clarify outstanding audit requests.	0.5			A1
Hegelmann	Julie Ann	JAH	Senior	10/26/2006	Q3 - Work on updating workpapers and completing proper documentation	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	10/26/2006	Q3 - help L. DeMers set-up Q3 status report conference call with D. Kelly for 10/27	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/26/2006	Q3 - Meet with J. Williams and L. DeMers to go over Q3 open items list/status report	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	10/26/2006	Q3 - Stop by to see R. Patel to follow-up on Non-U.S. ETR items re: large variances in ETR between Q2 & Q2	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	10/26/2006	Q3 - draft and send e-mail to R. Patel re: additional follow-up questions on ETR calculation for loss countries	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	10/26/2006	Q3 - Respond to C. Tosto's e-mails re: update on Q3 progress, answer Cathy's questions and discuss resolution to specific items	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	10/26/2006	Q3 - Go through Q3 workpapers and status report responses with L. DeMers to ensure all items are properly updated, to make sure all open items are being timely resolved and generate a follow-up questions list for J. Williams.	3.6			A1
Henning	Jeffrey M.	JMH	Partner	10/26/2006	Review Thermal quarterly review workpapers	3.9			A1
Henning	Jeffrey M.	JMH	Partner	10/26/2006	Thermal 3rd quarter review status meeting and inquiries	1.6			A1
Horner	Kevin John	KJH	Staff	10/26/2006	Packard Interim: tied out A/R past due performance summary to A/R reserve calculation	0.7			A1
Horner	Kevin John	KJH	Staff	10/26/2006	Packard Interim: tied out supporting documentation for the specific reserve portion of the A/R aging	0.6			A1
Horner	Kevin John	KJH	Staff	10/26/2006	Packard Interim: discussed with M. Pikos debit memos process and Ford unpriced debit memos	0.7			A1
Horner	Kevin John	KJH	Staff	10/26/2006	Packard Interim: met with G. Naylor, A/R, to discuss Ford unpriced debit memos and Mercedes price negotiation	0.9			A1

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Horner	Kevin John	KJH	Staff	10/26/2006	Packard Interim: met with Rosemaria Capogreco, A/R, to discuss A/R past due performance summary she prepares in connection with A/R reserve	0.9			A1
Horner	Kevin John	KJH	Staff	10/26/2006	Packard Interim: met with C. High to discuss bankrupt customers in the specific reserve for allowance for doubtful accounts	1.4			A1
Imberger	Guido	GI	Senior Manager	10/26/2006	Saginaw - Internal discussion to determine the status of the interim audit (SAS 65 and interim)	2.2			A1
Imberger	Guido	GI	Senior Manager	10/26/2006	Saginaw - Internal discussion to determine how to proceed in auditing fixed assets and inventory	1.3			A1
Imberger	Guido	GI	Senior Manager	10/26/2006	Saginaw - Review of the Q3 presentation slides to determine content of the Q3 SRM	0.8			A1
Imberger	Guido	GI	Senior Manager	10/26/2006	Saginaw - Review of CFO report on legal claims, compare to a FAS 5 summary provided by Delphi HQ to determine if all significant cases are monitored by Delph HQ.	1.3			A1
Kearns	Matthew R.	MRK	Senior	10/26/2006	Meeting with A. Renaud of E&C discussing Q3 audit schedules	0.8			A1
Kearns	Matthew R.	MRK	Senior	10/26/2006	Reviewing and preparing warranty schedules for Q3 review procedures of E&C	4.3			A1
Krabill	Aaron J.	AJK	Senior Manager	10/26/2006	E&S - Travel time from D&T workpaper review in Indiana.	3.0			A1
Krabill	Aaron J.	AJK	Senior Manager	10/26/2006	D&T 2005 workpaper review.	5.8			A1
Marold	Erick W.	EWM	Senior	10/26/2006	Reviewed NSJE results for TB 141	2.6			A1
Marold	Erick W.	EWM	Senior	10/26/2006	Reviewed NSJE results for the AHG trial balance.	1.6			A1
Marold	Erick W.	EWM	Senior	10/26/2006	E&S - Prepared and discussed with A. Jackson the initial E&O inventory findings.	1.1			A1
Marold	Erick W.	EWM	Senior	10/26/2006	E&S - Updated SRM based on comments from J. Henning.	2.1			A1
Marold	Erick W.	EWM	Senior	10/26/2006	E&S - Updated income statement variance analysis based on comments from J. Henning.	1.4			A1
Miller	Nicholas S.	NSM	Manager	10/26/2006	Packard - Drive time from Troy, MI to Warren, OH to work on Packard division.	3.0			A1
Miller	Nicholas S.	NSM	Manager	10/26/2006	T&I - Review of the inventory E&O reserve testing performed at 9/30/06.	1.4			A1

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Miller	Nicholas S.	NSM	Manager	10/26/2006	T&I - Completion of Q3 quarterly checklist for the T&I division.	2.1			A1
Miller	Nicholas S.	NSM	Manager	10/26/2006	T&I - Meeting with S. Kokic to discuss the impairment indicator review for Q3.	0.4			A1
Miller	Nicholas S.	NSM	Manager	10/26/2006	T&I - Time spent updating the quarterly SRM for partner and senior manager comments.	0.9			A1
Miller	Nicholas S.	NSM	Manager	10/26/2006	T&I - Discussion with S. Kokic to go over open questions on the balance sheet fluctuation.	0.4			A1
Miller	Nicholas S.	NSM	Manager	10/26/2006	T&I - Q3 quarterly inquiry meeting with J. Reidy, D. Greenbury, D. Praus, E. Creech, J. Henning, J. Simpson.	1.5			A1
Miller	Nicholas S.	NSM	Manager	10/26/2006	T&I - Time spent investigating the accounting transactions recorded to book the consolidation of the SDAAC investment.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	10/26/2006	T&I - Tied in inventory cycle test counts.	4.4			A1
Nicol	Jeremy M.	JMN	Staff	10/26/2006	T&I - Performed cutoff tests for inventory cycle.	3.1			A1
Nicol	Jeremy M.	JMN	Staff	10/26/2006	T&I - Met with J. Sienkiewicz regarding data for inventory test counts.	1.3			A1
Pacella	Shannon M.	SMP	Manager	10/26/2006	Status update call with Core Sr. Manager, J.Simpson.	0.4			A1
Pacella	Shannon M.	SMP	Manager	10/26/2006	Sent email to Packard team requesting status testing procedures.	0.2			A1
Pikos	Matthew C.	MCP	Senior	10/26/2006	Packard - Performing interim audit procedures on the fixed asset and construction in progress accounts.	4.9			A1
Pikos	Matthew C.	MCP	Senior	10/26/2006	Packard - Quarterly review procedures related to the Tooling analysis.	3.1			A1
Powers	Laura	LP	Staff	10/26/2006	DPSS - documenting cycle counts observed at warehouse in Kokomo, IN	1.7			A1
Powers	Laura	LP	Staff	10/26/2006	DPSS - meeting with client at warehouse in Kokomo, IN to wrap up observation of cycle counts	1.2			A1
Powers	Laura	LP	Staff	10/26/2006	E&S - meeting with client in regards to A/R confirm testing	1.6			A1
Powers	Laura	LP	Staff	10/26/2006	E&S - documenting review of special issues with A/R confirm testing	1.2			A1

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Powers	Laura	LP	Staff	10/26/2006	E&S - creating workpapers from A/R invoice packets fo A/R confirm testing	3.1			A1
Ranney	Amber C.	ACR	Senior	10/26/2006	Setting up a schedule of warranty reserves by division for analysis.	0.6			A1
Ranney	Amber C.	ACR	Senior	10/26/2006	Meeting with C. Adams to obtain support related to our Derivatives control testing.	0.4			A1
Ranney	Amber C.	ACR	Senior	10/26/2006	Performing required procedures for the Q3 review.	0.8			A1
Ranney	Amber C.	ACR	Senior	10/26/2006	Detail reviewing the Minority Interest Liability calculation.	1.2			A1
Ranney	Amber C.	ACR	Senior	10/26/2006	Detail reviewing tie-out of the Q3 workers' compensation reconciliation.	0.9			A1
Ranney	Amber C.	ACR	Senior	10/26/2006	Reviewing the Company's Q3 warranty reserve analysis for reasonableness.	1.3			A1
Ranney	Amber C.	ACR	Senior	10/26/2006	Discussing the Q3 reserve account analytics with staff, and documenting fluctuations.	0.4			A1
Ranney	Amber C.	ACR	Senior	10/26/2006	Discussing questions related to the Q3 workers' compensation balance with B. Murray & M. Fraylick.	0.4			A1
Rothmund	Mario Valentin	MVR	Senior	10/26/2006	Meeting with AHG, M. Kovic relating the inventory results API for the AHG division	0.8			A1
Rothmund	Mario Valentin	MVR	Senior	10/26/2006	Prepared a lead-sheet including a comparison of the AHG reserve between periods.	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	10/26/2006	AHG - Meeting with G. Anderson to discuss fluctuations	0.3			A1
Rothmund	Mario Valentin	MVR	Senior	10/26/2006	E&C - Meeting with M. Schulz relating the inventory reserve and obtained the requested documentation	2.2			A1
Rothmund	Mario Valentin	MVR	Senior	10/26/2006	E&C - Worked on Inventory Reserve- Preparation of an analytic sheet, comparing 12/31/2005 balances with 9/30/2006 balances	2.5			A1
Rothmund	Mario Valentin	MVR	Senior	10/26/2006	E&C - Finished Activity 9 - FR workstep Inventory Reserve - Analysis of the completeness of the reserve and related procedures	2.5			A1
Saimoua	Omar Issam	OIS	Staff	10/26/2006	E&C - Met with K. Lentine to inquire of the impairment analysis prepared by her, and obtained the Q3 analysis.	1.8			A1

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Saimoua	Omar Issam	OIS	Staff	10/26/2006	E&C - Documented understanding of the impairment analysis work sheet and performed steps documented in AWS program.	4.6			A1
Saimoua	Omar Issam	OIS	Staff	10/26/2006	E&C - Obtained the repair and maintenance report from Fixed asset analyst - Mona and performed steps documented in the aws program.	2.7			A1
Saimoua	Omar Issam	OIS	Staff	10/26/2006	E&C - Performed analytical procedures as part of Q3 procedures.	1.6			A1
Schwandt	Lisa N.	LNS	Staff	10/26/2006	Preparing bank account confirm templates.	0.7			A1
Schwandt	Lisa N.	LNS	Staff	10/26/2006	Setting up warranty rollforward for all divisions.	4.5			A1
Schwandt	Lisa N.	LNS	Staff	10/26/2006	Documenting notes from Hyperion training.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	10/26/2006	Setting up account report analytics for Q3 review.	1.1			A1
Sheckell	Steven F.	SFS	Partner	10/26/2006	Discuss various topics with T. Timko	1.0			A1
Sheckell	Steven F.	SFS	Partner	10/26/2006	Quarterly review	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	10/26/2006	DPSS - Documented warranty reserves.	3.3			A1
Simpson	Emma-Rose S.	ESS	Staff	10/26/2006	DPSS - Discussed issues with E&Y Senior	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	10/26/2006	DPSS - Discussed with client and reconciled warranty sales with sales per the TB.	3.5			A1
Simpson	Jamie	JS	Senior Manager	10/26/2006	T&I - Discussion with D. Askey regarding inventory standards.	0.4			A1
Simpson	Jamie	JS	Senior Manager	10/26/2006	Discussions with N. Miller and J. Henning regarding T&I quarterly review and interim status.	2.3			A1
Simpson	Jamie	JS	Senior Manager	10/26/2006	Participation in quarterly update meeting with J. Riedy, D. Greenbury, B. Kolb, E. Creech, D. Prause, J. Henning and N. Miller to discuss T&I quarterly results.	1.7			A1
Simpson	Jamie	JS	Senior Manager	10/26/2006	Discussion with K. Barber regarding journal entry testing.	0.3			A1
Stille	Mark Jacob	MJS	Senior	10/26/2006	Documentation of walkthroughs for Integra-T and IT2 (Treasury).	1.5			A1
Stille	Mark Jacob	MJS	Senior	10/26/2006	Review of GM documentation received for access administration testing.	2.5			A1
Stille	Mark Jacob	MJS	Senior	10/26/2006	Meeting with C. Courtade for walkthrough follow-up for Treasury applications (Integra-T, IT2).	1.1			A1

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Tau	King-Sze	KST	Senior	10/26/2006	Saginaw - Discussion with M. Hatzfeld and G. Imberger on audit status.	1.1			A1
Tau	King-Sze	KST	Senior	10/26/2006	Saginaw - Discussed with D. Huston to obtain an understanding of the inventory capitalization.	0.9			A1
Tau	King-Sze	KST	Senior	10/26/2006	Saginaw - Preparing analytics worksheet.	0.6			A1
Tau	King-Sze	KST	Senior	10/26/2006	Saginaw - Discussion with G. Imberger on B/S and I/S analytics.	1.1			A1
Tau	King-Sze	KST	Senior	10/26/2006	Saginaw - Discussion with M. Hatzfeld regarding Q3 procedures and status.	1.4			A1
Tau	King-Sze	KST	Senior	10/26/2006	Saginaw - Performed audit procedures for Q3 on the reserves schedules.	1.9			A1
Tosto	Cathy I.	CIT	Partner	10/26/2006	Discuss status of Q3 and APB 23 calcs with J. Erickson and update team	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/27/2006	Coordination of rescheduled Delphi Fraud Meeting per B. Stewart.	0.1			A1
Asher	Kevin F.	KFA	Partner	10/27/2006	Review of audit planning work papers	2.3			A1
Barwin	Kristen N.	KNB	Staff	10/27/2006	E&S - reconcile errors in NRE balances	3.9			A1
Barwin	Kristen N.	KNB	Staff	10/27/2006	E&S - Travel Home from Kokomo, IN.	4.5			A1
Barwin	Kristen N.	KNB	Staff	10/27/2006	E&S - Observe Test Inventory Cycle Counts	1.4			A1
Boehm	Michael J.	MJB	Manager	10/27/2006	DPSS Interim - Review of warranty reserve documentation at DPSS.	1.1			A1
Boehm	Michael J.	MJB	Manager	10/27/2006	DPSS Interim - Discussions with A. Flowers regarding XM Contracts.	0.2			A1
Boehm	Michael J.	MJB	Manager	10/27/2006	DPSS Interim - Discussions with J. Harbaugh regarding consignment inventory procedures at DPSS.	0.3			A1
Boehm	Michael J.	MJB	Manager	10/27/2006	E&S Interim - Preparation of E&S ASM documentation.	0.7			A1
Boehm	Michael J.	MJB	Manager	10/27/2006	E&S Interim - Discussed E&O reserve procedures with A. Jackson, and related meeting preparation.	1.2			A1
Boehm	Michael J.	MJB	Manager	10/27/2006	Internal Audit Coordination - Review of PwC fixed asset and tooling substantive programs	0.9			A1
Boehm	Michael J.	MJB	Manager	10/27/2006	Internal Audit Coordination - Review of Corporate framework and preparation related comments.	1.7			A1
Chamarro	Destiny D.	DDC	Staff	10/27/2006	Saginaw - Worked on interim AR	1.5			A1
Chamarro	Destiny D.	DDC	Staff	10/27/2006	Saginaw - Worked on TOC for inventory	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	10/27/2006	Saginaw - Worked on interim inventory	1.8			A1
Chamarro	Destiny D.	DDC	Staff	10/27/2006	Saginaw - Meet with V. Zolinski to discuss RM price testing	0.7			A1
Chamarro	Destiny D.	DDC	Staff	10/27/2006	Saginaw - Meet with D. Gustin to discuss tieing the DGI to Hyperion for AR.	0.4			A1
Craig	Tashawna N.	TNC	Staff	10/27/2006	Saginaw - Interim testing of Fixed Assets.	6.9			A1
Craig	Tashawna N.	TNC	Staff	10/27/2006	Saginaw - Interim testing of Accounts Payable	0.6			A1
Craig	Tashawna N.	TNC	Staff	10/27/2006	Saginaw - Met with G. Imberger regarding account reconciliations	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	10/27/2006	Conference call with D. Kelley and J. Hegelmann, regarding open items list.	0.9			A1
Gerber	Katherine A.	CAA	Senior	10/27/2006	T&I - Completion of AR Reserve memo	0.9			A1
Gerber	Katherine A.	CAA	Senior	10/27/2006	T&I - Audit procedures for AR Reserve balance	2.1			A1
Gerber	Katherine A.	CAA	Senior	10/27/2006	T&I - Meet with P. Saxena to discuss Warranty reserve	0.4			A1
Gerber	Katherine A.	CAA	Senior	10/27/2006	T&I - Review of Q3 journal entries	1.0			A1
Harbaugh	James M.	JMH	Senior	10/27/2006	DPSS - Testing Cuneo E&O reserve.	2.4			A1
Harbaugh	James M.	JMH	Senior	10/27/2006	DPSS - Testing warranty reserves.	3.2			A1
Harbaugh	James M.	JMH	Senior	10/27/2006	DPSS - Clearing inventory open items.	1.1			A1
Harbaugh	James M.	JMH	Senior	10/27/2006	DPSS - Communications with client regarding requests, questions, and scheduling future meetings.	1.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/27/2006	Discussion with S. Pacella and A. Krabill relative to E&Y Q3 strategy of 10Q tie-out procedures at Corporate level and E&Y divisional team level.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/27/2006	E&C - reviewing audit workpapers related to PP&E and tooling.	1.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/27/2006	Performance of SAS 100 review procedures related to warranty, restructuring, AR and inventory reserves at E&C.	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	10/27/2006	Q3 - Meet with R. Patel to pick up and go over Q3 work papers	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	10/27/2006	Q3 - Conference call with L. DeMers and D. Kelley - re: status and open items list	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	10/27/2006	Q3 - tie out and reference workpapers, draft index for workpaper files and being drafting Q3 tax summary memo to be part of Q3 workpaper files	3.4			A1
Henning	Jeffrey M.	JMH	Partner	10/27/2006	E&C - Review impairment memo re: Delphi Australia	0.8			A1
Henning	Jeffrey M.	JMH	Partner	10/27/2006	E&C - Review account reconciliation control processes	1.1			A1
Henning	Jeffrey M.	JMH	Partner	10/27/2006	E&C - Review analytics and other quarterly review papers	2.4			A1
Henning	Jeffrey M.	JMH	Partner	10/27/2006	E&C - Review Next Chimica accounting memo.	0.3			A1
Henning	Jeffrey M.	JMH	Partner	10/27/2006	E&C - Discussion with M. Hatzfeld regarding Next Chimica accounting memo.	0.3			A1
Horner	Kevin John	KJH	Staff	10/27/2006	Packard Interim: discussed with N. Miller results of clearing review notes for A/R reserve	0.4			A1
Horner	Kevin John	KJH	Staff	10/27/2006	Packard Interim: travel time from Warren, OH after working on Delphi Packard for the week.	3.6			A1
Horner	Kevin John	KJH	Staff	10/27/2006	Packard Interim: met with K. Edwards to get purchase order for our revenue cycle test of controls	0.2			A1
Horner	Kevin John	KJH	Staff	10/27/2006	Packard Interim: tied out hard copy support for completeness testing of debit memo population for our testing of the A/R Reserve	2.1			A1
Horner	Kevin John	KJH	Staff	10/27/2006	T&I Interim: discussion with N. Miller regarding inventory test counts tie out	0.2			A1
Horner	Kevin John	KJH	Staff	10/27/2006	T&I Interim: call with J. Nicol to discuss inventory test counts tie out	0.2			A1
Imberger	Guido	GI	Senior Manager	10/27/2006	Saginaw - Discussion with E&Y corporate team regarding the scope to be performed on the FAS 5 summary provided by corporate, compare CFO report and FAS 5 summary.	0.8			A1
Kearns	Matthew R.	MRK	Senior	10/27/2006	Meeting with A. Renaud of E&C to discuss audit requests items for Q3 review.	1.2			A1
Kearns	Matthew R.	MRK	Senior	10/27/2006	Meeting with M. Hatzfeld of E&Y discussing audit approach on reconciling E&C local ledger to Hyperion.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	10/27/2006	E&C - Assisting E&Y staff member O. Saimoua with audit approach on fixed assets	0.8			A1
Kearns	Matthew R.	MRK	Senior	10/27/2006	Preparing E&C Q3 review schedules, including account receivable reserve and restructuring reserve	5.3			A1
Krabill	Aaron J.	AJK	Senior Manager	10/27/2006	DPSS - Update discussion re: interim work with C. Anderson and M. Boehm.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/27/2006	DPSS - Preparation of interim status schedules.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	10/27/2006	E&S - Conference call with A. Jackson, M. Boehm and E. Marold to discuss the E&O process.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	10/27/2006	E&S - Preparation of divisional status schedules.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	10/27/2006	Preparation of European interim closing meeting slide deck template.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/27/2006	Preparation of domestic interim closing meeting slides.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/27/2006	Discussions with M. Hatzfeld regarding Q3 financial statement close process.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	10/27/2006	Status update with J. Hegelmann regarding Q3 status.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	10/27/2006	Status update with D. Kelly regarding Q3 status.	0.4			A1
Marold	Erick W.	EWM	Senior	10/27/2006	Discussed with TSRS the status of NSJE testing.	1.4			A1
Marold	Erick W.	EWM	Senior	10/27/2006	Prepared and communicated NSJE feedback for TSRS.	2.1			A1
Marold	Erick W.	EWM	Senior	10/27/2006	E&S - Meeting with M. McWhorter to discuss requested items related to warranty.	1.3			A1
Marold	Erick W.	EWM	Senior	10/27/2006	E&S - Met with the Quality Group to discuss process for estimating warranty incidents per thousand vehicles.	2.1			A1
Marold	Erick W.	EWM	Senior	10/27/2006	E&S - Prepared and communicated additional requests related to Warranty reserves to B. Dockmyer.	1.1			A1
Marold	Erick W.	EWM	Senior	10/27/2006	E&S - Travel time from Kokomo, IN.	4.1			A1
Miller	Nicholas S.	NSM	Manager	10/27/2006	Packard - Discussion with K. Horner about how he cleared the review notes for the billing reserve testing.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	10/27/2006	Packard - Completion of the Q3 SRM for the division.	1.2			A1
Miller	Nicholas S.	NSM	Manager	10/27/2006	Packard - Review of Q3 restructuring reserve schedule.	0.4			A1
Miller	Nicholas S.	NSM	Manager	10/27/2006	Packard - Review of draft fluctuation analyses for Q3.	1.1			A1
Miller	Nicholas S.	NSM	Manager	10/27/2006	Packard - Review of the Q3 tooling rollforward schedule.	0.9			A1
Miller	Nicholas S.	NSM	Manager	10/27/2006	Packard - Completion of the Q3 quarterly checklist for the division.	0.9			A1
Miller	Nicholas S.	NSM	Manager	10/27/2006	Packard - call with K. Barber to discuss the status of the Q3 Packard journal entries.	0.2			A1
Nicol	Jeremy M.	JMN	Staff	10/27/2006	T&I - Performed cutoff tests on inventory.	3.2			A1
Nicol	Jeremy M.	JMN	Staff	10/27/2006	T&I - Tied out inventory cycle test counts.	3.8			A1
Nicol	Jeremy M.	JMN	Staff	10/27/2006	Moved workpapers from T&I to Corporate.	1.0			A1
Pacella	Shannon M.	SMP	Manager	10/27/2006	Meeting with M.Stille to discuss status with testing: DGL, Steering, Treasury	1.1			A1
Pacella	Shannon M.	SMP	Manager	10/27/2006	Preparation of email to GM contact re: status of change mgmt. sample documentation requested.	0.2			A1
Pikos	Matthew C.	MCP	Senior	10/27/2006	Reviewing the quarterly reserve rollforward prepared by the Packard division.	1.3			A1
Pikos	Matthew C.	MCP	Senior	10/27/2006	Travel time from the Packard Division headquarters in Warren, OH.	3.0			A1
Powers	Laura	LP	Staff	10/27/2006	DPSS- creating workpapers documenting cycle counts observed at Cuneo warehouse in Kokomo, IN	1.1			A1
Powers	Laura	LP	Staff	10/27/2006	DPSS - call with client and E&Y discussing cycle counts observed at Cuneo warehouse in Kokomo, IN	1.0			A1
Powers	Laura	LP	Staff	10/27/2006	E&S - travel time from client in Kokomo, IN.	4.0			A1
Powers	Laura	LP	Staff	10/27/2006	E & S - creating workpapers from A/R invoices to document examples of different invoice packets for AR confirm testing	1.2			A1
Ranney	Amber C.	ACR	Senior	10/27/2006	Reviewing warranty schedule by division and making updates.	0.7			A1
Ranney	Amber C.	ACR	Senior	10/27/2006	Performing required procedures for the Q3 review.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	10/27/2006	LCM Analysis Q3 AHG - worked with M. Kokic to clear open items	4.2			A1
Rothmund	Mario Valentin	MVR	Senior	10/27/2006	E&C LCM Analysis- audited 9/30 balance with follow-up questions for M. Schultz and C. Bush	4.2			A1
Saimoua	Omar Issam	OIS	Staff	10/27/2006	E&C - Obtained the CWIP summary report from Gordan - Fixed asset manager and performed analytical procedures as documented in AWS program.	3.9			A1
Saimoua	Omar Issam	OIS	Staff	10/27/2006	E&C - Performed an analytic on balance sheet and income statement as part of the Q3 procedures.	3.5			A1
Schwandt	Lisa N.	LNS	Staff	10/27/2006	Preparing bank confirm templates.	1.9			A1
Schwandt	Lisa N.	LNS	Staff	10/27/2006	E&C Interim-Tying out cutoff testing documents.	3.8			A1
Schwandt	Lisa N.	LNS	Staff	10/27/2006	Updating Q3 workpapers for revised numbers.	1.8			A1
Simpson	Emma-Rose S.	ESS	Staff	10/27/2006	DPSS - Assisted with tie out of inventory reserve figures.	2.8			A1
Simpson	Emma-Rose S.	ESS	Staff	10/27/2006	DPSS - Followed-up with client regarding warranty credits sample.	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	10/27/2006	DPSS - Documented inventory reserves and followed up on reserves with client.	1.7			A1
Simpson	Emma-Rose S.	ESS	Staff	10/27/2006	DPSS - Documented warranty reserves and followed up on discrepancies with client.	3.1			A1
Stille	Mark Jacob	MJS	Senior	10/27/2006	Updating of Hyperion DITGC to include OS processes.	1.2			A1
Stille	Mark Jacob	MJS	Senior	10/27/2006	Documentation of Treasury walkthroughs (Integra-T/IT2).	1.9			A1
Stille	Mark Jacob	MJS	Senior	10/27/2006	Discussion with S. Pacella regarding status of open item (closing meetings, issues, questions, etc) for DGL and Steering.	0.8			A1
Tau	King-Sze	KST	Senior	10/27/2006	Saginaw - Discussion with Vince on inventory price testing.	0.7			A1
Tau	King-Sze	KST	Senior	10/27/2006	Saginaw - Discussion with D. Chamarro regarding inventory reconciliations.	0.4			A1
Tau	King-Sze	KST	Senior	10/27/2006	Saginaw - Reviewing inventory reconciliations obtained from client.	0.8			A1
Tau	King-Sze	KST	Senior	10/27/2006	Saginaw - Discussion with G. Imberger and D. Chamarro on testing raw material cost.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	10/27/2006	Saginaw - Discussion with G. Imberger, D. Chamarro, and S. Craig regarding scope for obtaining reconciliations and supporting documents.	0.7			A1
Tau	King-Sze	KST	Senior	10/27/2006	Saginaw - Preparing Q3 audit workpapers.	1.1			A1
Tau	King-Sze	KST	Senior	10/27/2006	Saginaw - Discussion with G. Imberger regarding Q3 audit work.	0.5			A1
Tau	King-Sze	KST	Senior	10/27/2006	Saginaw - Discussion with Tari on restructuring reserve.	0.2			A1
Tau	King-Sze	KST	Senior	10/27/2006	Saginaw - Discussion with R. Marcola on warranty reserve.	0.5			A1
A1 Project Total:						<u>3,234.8</u>		<u>\$0</u>	

Accounting Assistance - A2

Bankruptcy

Larson	Christopher J.	CJL	Partner	10/2/2006	Call with K. Asher and S. Sheckell to discuss OPEB and pension issues related to GM flowback employees.	0.5	\$750	\$375	A2
Sheckell	Steven F.	SFS	Partner	10/2/2006	Update memo for pension accounting for final conclusions	1.4	\$525	\$735	A2
Sheckell	Steven F.	SFS	Partner	10/2/2006	Discuss bankruptcy accounting issues with S. Kihn and J. Williams	0.5	\$525	\$263	A2
Sheckell	Steven F.	SFS	Partner	10/2/2006	Discuss attrition pension accounting with S. Kihn and Watson Wyatt	1.1	\$525	\$578	A2
Sheckell	Steven F.	SFS	Partner	10/4/2006	Discuss accounting for pensions with and attrition program with T. Timko	0.7	\$525	\$368	A2
Asher	Kevin F.	KFA	Partner	10/9/2006	FASB 87 and 88 research	2.9	\$700	\$2,030	A2
Burns JR	John E.	JEB	Senior Manager	10/9/2006	Review Valuation report and discuss project with E. Fine	2.0	\$425	\$850	A2
Conat	Arthur L.	ALC	Executive Director	10/9/2006	Call with K. Asher to discuss pension issue	0.3	\$475	\$143	A2
Fitzpatrick	Michael J.	MJF	Partner	10/12/2006	Review accounting for attrition plan	1.0	\$750	\$750	A2
Sheckell	Steven F.	SFS	Partner	10/12/2006	Finalize pension and OPEB attrition plan accounting with technical group	1.5	\$525	\$788	A2
Conat	Arthur L.	ALC	Executive Director	10/17/2006	Review information regarding discount rate selection	1.1	\$475	\$523	A2
Conat	Arthur L.	ALC	Executive Director	10/18/2006	Review material from Watson Wyatt regarding discount rate selection	1.4	\$475	\$665	A2
Sheckell	Steven F.	SFS	Partner	10/18/2006	Review key pension assumptions	1.4	\$525	\$735	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	10/18/2006	Conf. call with A. Conat to discuss pension and OPEB discount rate assumptions.	1.2	\$425	\$510	A2
Conat	Arthur L.	ALC	Executive Director	10/19/2006	Call with S. Sheckell and J. Simpson regarding Delphi Discount rate	0.9	\$475	\$428	A2
Simpson	Jamie	JS	Senior Manager	10/19/2006	Review of pension/OPEB discount rate assumption detail.	0.4	\$425	\$170	A2
Conat	Arthur L.	ALC	Executive Director	10/20/2006	Calculation of discount rates based on CitiGroup yield curve	1.2	\$475	\$570	A2
Conat	Arthur L.	ALC	Executive Director	10/23/2006	Discount rate calculations	1.1	\$475	\$523	A2
Conat	Arthur L.	ALC	Executive Director	10/23/2006	Call with Watson Wyatt on discount rates	1.1	\$475	\$523	A2
Sheckell	Steven F.	SFS	Partner	10/23/2006	Research 9/30 discount rates with E&Y Actuary	1.4	\$525	\$735	A2
Sheckell	Steven F.	SFS	Partner	10/23/2006	Discuss 9/30 discount rates for curtailment with S. Kihn and Watson Wyatt	1.1	\$525	\$578	A2
Conat	Arthur L.	ALC	Executive Director	10/24/2006	Recalculation of discount rates using Watson Wyatt methodology	3.9	\$475	\$1,853	A2
A2 Bankruptcy Project Total:						<u>28.1</u>		<u>\$14,688</u>	
Catalyst									
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/3/2006	Preparation of email responses to various M&A queries.	0.4	\$425	\$170	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/3/2006	Meeting with K. Tremain to co-develop timing of completion on pending audit items.	0.6	\$425	\$255	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/4/2006	Discussion of Next Chimica inventory with K. Tremain.	0.9	\$425	\$383	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/9/2006	Discussion of Next Chimica issue with K Tremain and A. Raenuld.	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/16/2006	Review of client responses to FAS 144 inquiries on revised impairment models.	1.0	\$425	\$425	A2
Aquino	Heather	HRA	Client Serving Associate	10/27/2006	Locate and communicate total Catalyst billings per M. Hatzfeld.	0.2	\$125	\$25	A2
A2 Catalyst Project Total:						<u>5.2</u>		<u>\$2,150</u>	
Corporate									
Tosto	Cathy I.	CIT	Partner	10/2/2006	Review/comment on FIN 48 materials.	2.1	\$525	\$1,103	A2
Tosto	Cathy I.	CIT	Partner	10/2/2006	Review tax pack package example	0.3	\$525	\$158	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	10/3/2006	Follow-up discussions with C. Tosto and J. Hegelmann regarding revisions to FIN 48 materials.	1.8	\$425	\$765	A2
DeMers	Laurie A.	LAD	Senior Manager	10/3/2006	Conference call with D. Kelley, C. Tosto, J. Hegelmann, and other E&Y individuals regarding FIN 48 materials and revisions.	1.1	\$425	\$468	A2
Hegelmann	Julie Ann	JAH	Senior	10/3/2006	FIN 48 - incorporate changes into FIN 48 workbook template	1.3	\$250	\$325	A2
Hegelmann	Julie Ann	JAH	Senior	10/3/2006	FIN 48 - changes template discussion with C. Tosto and L. DeMers	1.3	\$250	\$325	A2
Hegelmann	Julie Ann	JAH	Senior	10/3/2006	FIN 48 - print out materials (revised template) and review materials before conference call	0.5	\$250	\$125	A2
Hegelmann	Julie Ann	JAH	Senior	10/3/2006	FIN 48 - Conference call with C. Tosto, L. DeMers, D. Kelley, S. Kettlewell, C. Mall, and P. Steel re: FIN 48 template, suggested changes and improvements	1.1	\$250	\$275	A2
Hegelmann	Julie Ann	JAH	Senior	10/3/2006	FIN 48 - Debrief with C. Tosto and L. DeMers after conference call - discuss changes proposed and collaborate on ideas and suggestions for additional changes	0.8	\$250	\$200	A2
Tosto	Cathy I.	CIT	Partner	10/3/2006	Conference call regarding tools for FIN 48 meeting on Thursday	1.1	\$525	\$578	A2
Tosto	Cathy I.	CIT	Partner	10/3/2006	Revisions to FIN 48 tools for Thursday's meeting after internal call	1.1	\$525	\$578	A2
Tosto	Cathy I.	CIT	Partner	10/3/2006	Review/review FIN 48 tools for Thursday meeting prior to internal call.	1.1	\$525	\$578	A2
DeMers	Laurie A.	LAD	Senior Manager	10/4/2006	Meet with J. Hegelmann to discuss revisions to FIN 48 materials.	1.6	\$425	\$680	A2
DeMers	Laurie A.	LAD	Senior Manager	10/4/2006	Meet with J. Hegelmann to review FIN 48 materials and propose changes.	1.2	\$425	\$510	A2
Hegelmann	Julie Ann	JAH	Senior	10/4/2006	Additional changes and edits made to FIN 48 worksheet	2.6	\$250	\$650	A2
Hegelmann	Julie Ann	JAH	Senior	10/4/2006	FIN 48 - Work on developing examples and inputting those examples into template	0.9	\$250	\$225	A2
Hegelmann	Julie Ann	JAH	Senior	10/4/2006	FIN 48 - Work on implementing additional changes to template from yesterday's conference call	0.8	\$250	\$200	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	10/4/2006	FIN 48 - discuss with L. DeMers changes made to template as a result of conference call and additional changes needed to template	1.1	\$250	\$275	A2
Krabill	Aaron J.	AJK	Senior Manager	10/4/2006	Meeting with A. Brazier to discuss FAS 142 reorganization issues.	1.2	\$425	\$510	A2
DeMers	Laurie A.	LAD	Senior Manager	10/5/2006	Final revisions and discussions with J. Hegelmann for FIN 48 implementation materials.	1.3	\$425	\$553	A2
DeMers	Laurie A.	LAD	Senior Manager	10/5/2006	Meeting to discuss FIN 48 implementation with J. Williams, B. Sparks, J. Williams, M. Cohn, D. Kelley and C. Tosto.	2.4	\$425	\$1,020	A2
Hegelmann	Julie Ann	JAH	Senior	10/5/2006	FIN 48 - preparation of template for meeting	0.4	\$250	\$100	A2
Hegelmann	Julie Ann	JAH	Senior	10/5/2006	Review D. Kelley's changes to FIN 48 template.	0.8	\$250	\$200	A2
Hegelmann	Julie Ann	JAH	Senior	10/5/2006	Implement changes to FIN 48 template.	0.8	\$250	\$200	A2
Hegelmann	Julie Ann	JAH	Senior	10/5/2006	Meet with J. Williams, B. Sparks, J. Erickson, D. Kelley C. Tosto, L. DeMers and A. Krabill re: review example template for FIN 48 and discuss how E&Y can help Delphi and expected documentation for audit	2.1	\$250	\$525	A2
Kelley	Daniel F.	DFK	Partner	10/5/2006	FIN 48 meeting with J. Williams, J. Erikson, A. Krabill and E&Y tax team.	2.0	\$525	\$1,050	A2
Krabill	Aaron J.	AJK	Senior Manager	10/5/2006	Preparation for the FIN 48 meeting with the Company.	0.8	\$425	\$340	A2
Krabill	Aaron J.	AJK	Senior Manager	10/5/2006	FIN 48 meeting with J. Williams, J. Erikson, D. Kelly and E&Y tax team.	2.0	\$425	\$850	A2
Krabill	Aaron J.	AJK	Senior Manager	10/5/2006	Research on the SDAAC FIN 46 issue.	1.4	\$425	\$595	A2
Krabill	Aaron J.	AJK	Senior Manager	10/5/2006	Meeting with A. Brazier regarding SDAAC Fin 46 issue.	0.8	\$425	\$340	A2
Tosto	Cathy I.	CIT	Partner	10/5/2006	FIN 48 - review FIN 48 tool for meeting today and discussion with A. Krabill and D. Kelley.	1.6	\$525	\$840	A2
Tosto	Cathy I.	CIT	Partner	10/5/2006	FIN 48 meeting with B. Sparks, M. Cohn, J. Williams, J. Erickson, D. Kelley, A. Krabill, L. DeMers, and J. Hegelmann	2.0	\$525	\$1,050	A2
Fredericks	Alex J.	AJF	Senior Manager	10/6/2006	Review FAS 133 NPNS for S. Kane.	0.6	\$425	\$255	A2
Hegelmann	Julie Ann	JAH	Senior	10/6/2006	FIN 48 - Modifications to FIN 48 template and distribute template to team Delphi	0.7	\$250	\$175	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	10/6/2006	Research - FIN 46 for the SDAAC investment.	1.6	\$425	\$680	A2
Hegelmann	Julie Ann	JAH	Senior	10/9/2006	FIN 48 - schedule observations and follow-up meeting	0.3	\$250	\$75	A2
DeMers	Laurie A.	LAD	Senior Manager	10/10/2006	Conference call with S. Kettlewell, D. Kelley, and J. Hegelmann regarding FIN 48 template and educational materials.	0.9	\$425	\$383	A2
Furlan	Ritu	RF	Partner	10/10/2006	Follow-up discussion with A. Krabill regarding FIN 46 analysis.	0.8	\$525	\$420	A2
Furlan	Ritu	RF	Partner	10/10/2006	Review of email related to FIN 46 analysis.	0.2	\$525	\$105	A2
Hegelmann	Julie Ann	JAH	Senior	10/10/2006	FIN 48 - conference call with D. Kelley, S. Kettlewell, I DeMers and C. Mall re: additional observations and follow-up from Delphi meeting	0.9	\$250	\$225	A2
Kelley	Daniel F.	DFK	Partner	10/10/2006	FIN 48 - conference call with S. Kettlewell, L. DeMers, J. Hegelmann and C. Mall re: additional observations and follow-up from Delphi meeting	0.9	\$525	\$473	A2
Kelley	Daniel F.	DFK	Partner	10/10/2006	FIN 48 Training for international tax group	3.1	\$525	\$1,628	A2
Asher	Kevin F.	KFA	Partner	10/11/2006	Review of businesses held for sale	1.7	\$700	\$1,190	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/11/2006	AHG - meeting with K. Stipp to review status of planned divestitures and businesses held for sale	1.9	\$425	\$808	A2
Hegelmann	Julie Ann	JAH	Senior	10/11/2006	FIN 48 - Modifications to FIN 48 template from ideas generated from conference on 10/10	2.1	\$250	\$525	A2
Reddy	Smitha Pingli	SPR	Manager	10/11/2006	Conf call to discuss FIN 48	0.8	\$300	\$240	A2
Henning	Jeffrey M.	JMH	Partner	10/12/2006	Discussion re: impairment assessments at AHG	0.3	\$525	\$158	A2
Kane	Steven M.	SMK	Manager	10/12/2006	Meeting with T. Krause, J. Simpson and N. Miller to discuss derivative documentation.	1.1	\$375	\$413	A2
Kane	Steven M.	SMK	Manager	10/12/2006	Meetings with J. Simpson and N. Miller to discuss derivative documentation	3.8	\$375	\$1,425	A2
Kane	Steven M.	SMK	Manager	10/12/2006	Review of derivative documentation	2.1	\$375	\$788	A2
Kane	Steven M.	SMK	Manager	10/12/2006	Meeting with S. Sheckell, N. Miller, S. Kane and A. Ranney to discuss derivatives documentation.	1.1	\$375	\$413	A2
Kane	Steven M.	SMK	Manager	10/12/2006	Travel time to Delphi for FAS 133 review.	3.9	*\$188	\$731	A2
Krabill	Aaron J.	AJK	Senior Manager	10/12/2006	Review of FIN 48 international template.	1.2	\$425	\$510	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	10/12/2006	Research relating to FAS 144 and impact of sale of divisions.	1.4	\$425	\$595	A2
Krabill	Aaron J.	AJK	Senior Manager	10/12/2006	Research of FIN 46 issue relating to SDAAC.	1.4	\$425	\$595	A2
Krabill	Aaron J.	AJK	Senior Manager	10/12/2006	Conference call with R. Furlan to discuss SDAAC FIN 46 issue.	0.8	\$425	\$340	A2
Miller	Nicholas S.	NSM	Manager	10/12/2006	Derivatives meeting with T. Krause, Nidhi, S. Kane and J. Simpson.	1.0	\$300	\$300	A2
Miller	Nicholas S.	NSM	Manager	10/12/2006	Internal derivatives meeting with S. Sheckell, S. Kane and J. Simpson to discuss the key risks in the derivatives process.	0.6	\$300	\$180	A2
Miller	Nicholas S.	NSM	Manager	10/12/2006	Time spent throughout the day with S. Kane, addressing derivative documentation matters.	4.5	\$300	\$1,350	A2
Ranney	Amber C.	ACR	Senior	10/12/2006	Corporate Interim-meeting with S. Kane to discuss Delphi Hedging questions.	1.8	\$250	\$450	A2
Sheckell	Steven F.	SFS	Partner	10/12/2006	Discuss derivative accounting with S. Kane	0.9	\$525	\$473	A2
Simpson	Jamie	JS	Senior Manager	10/12/2006	Meeting with T. Krause, S. Kane and N. Miller to discuss derivatives documentation.	1.1	\$425	\$468	A2
Simpson	Jamie	JS	Senior Manager	10/12/2006	Discussions with N. Miller and S. Kane regarding derivative questions.	1.7	\$425	\$723	A2
Simpson	Jamie	JS	Senior Manager	10/12/2006	Discussion with S. Kane and N. Miller regarding derivative documentation.	2.1	\$425	\$893	A2
Simpson	Jamie	JS	Senior Manager	10/12/2006	Meeting with S. Sheckell, N. Miller, S. Kane and A. Ranney to discuss derivatives.	1.1	\$425	\$468	A2
Asher	Kevin F.	KFA	Partner	10/13/2006	Review of 3rd quarter impairment (FASB 144) analysis	1.4	\$700	\$980	A2
Asher	Kevin F.	KFA	Partner	10/13/2006	Accounting research related to the FASB 144 analysis	1.6	\$700	\$1,120	A2
Fredericks	Alex J.	AJF	Senior Manager	10/13/2006	Review of FAS 133 issues for S. Kane.	0.4	\$425	\$170	A2
Kearns	Matthew R.	MRK	Senior	10/13/2006	Meeting with N.Saad to discuss realignment of E&C to AHG and audit impact	0.8	\$275	\$220	A2
Krabill	Aaron J.	AJK	Senior Manager	10/13/2006	Preparation of FAS 144 information for T. Timko.	0.6	\$425	\$255	A2
Krabill	Aaron J.	AJK	Senior Manager	10/13/2006	Meeting with A. Brazier regarding SDAAC FIN 46 memo.	1.3	\$425	\$553	A2
Tosto	Cathy I.	CIT	Partner	10/13/2006	Review email and info on FIN 48 materials for Monday meeting	0.2	\$525	\$105	A2
Asher	Kevin F.	KFA	Partner	10/16/2006	Research on FIN 48 implementation	1.9	\$700	\$1,330	A2
Asher	Kevin F.	KFA	Partner	10/16/2006	Review of Delphi's accounting for derivatives	1.1	\$700	\$770	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Beckman	James J.	JJB	Partner	10/16/2006	Call to discuss provision and FIN 48 process and various discussions w/ S. Reddy and team members	1.0	\$525	\$525	A2
Hegelmann	Julie Ann	JAH	Senior	10/16/2006	FIN 48 - conference call with J. Beckman, S. Reddy, C. Tosto & L. DeMers re: SALT FIN 48	0.5	\$250	\$125	A2
Kane	Steven M.	SMK	Manager	10/16/2006	FAS 133 - review of disclosures, regression, summary of issues, etc.	2.0	\$375	\$750	A2
Krabill	Aaron J.	AJK	Senior Manager	10/16/2006	FIN 48 meeting with E&Y tax and Delphi tax and financial reporting to discuss international FIN 48 templates.	1.2	\$425	\$510	A2
Miller	Nicholas S.	NSM	Manager	10/16/2006	Time spent pulling together some information on the redesignation and the FX Hedge accounting.	0.5	\$300	\$150	A2
Miller	Nicholas S.	NSM	Manager	10/16/2006	Call with K. Asher and S. Sheckell to discuss the appropriate accounting for the FX hedges.	0.7	\$300	\$210	A2
Miller	Nicholas S.	NSM	Manager	10/16/2006	Call with S. Kane to discuss the hedging of FX transactions and the proper accounting for the NG designation.	0.4	\$300	\$120	A2
Ranney	Amber C.	ACR	Senior	10/16/2006	Corporate Interim-obtaining support for redesignation of hedges (derivatives).	0.4	\$250	\$100	A2
Sheckell	Steven F.	SFS	Partner	10/16/2006	FIN 48 roll out meeting with J. Williams and B. Sparks	1.4	\$525	\$735	A2
Sheckell	Steven F.	SFS	Partner	10/16/2006	Review derivative accounting topics	1.6	\$525	\$840	A2
Simpson	Jamie	JS	Senior Manager	10/16/2006	Conference call with S. Kane regarding derivatives.	0.8	\$425	\$340	A2
Simpson	Jamie	JS	Senior Manager	10/16/2006	Review of Delphi's natural gas hedge designation documentation.	0.7	\$425	\$298	A2
Simpson	Jamie	JS	Senior Manager	10/16/2006	Discussion with R. Reminick and T. Krause on derivative accounting	0.6	\$425	\$255	A2
Simpson	Jamie	JS	Senior Manager	10/16/2006	Discussion with K. Asher and S. Sheckell regarding derivatives accounting for foreign currency.	0.7	\$425	\$298	A2
Simpson	Jamie	JS	Senior Manager	10/16/2006	Discussion with S. Sheckell regarding derivative acct for natural gas contracts and foreign currency documentation.	0.9	\$425	\$383	A2
Tosto	Cathy I.	CIT	Partner	10/16/2006	Review FIN 48 materials for today's meeting regarding same	0.3	\$525	\$158	A2

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Tosto	Cathy I.	CIT	Partner	10/16/2006	FIN 48 conference call with J. Williams, B. Sparks, D. Kelley, K. Asher, S. Gale, and S. Sheckell	1.5	\$525	\$788	A2
Asher	Kevin F.	KFA	Partner	10/17/2006	Research related to FASB No. 133 regarding FX derivatives.	1.6	\$700	\$1,120	A2
Fredericks	Alex J.	AJF	Senior Manager	10/17/2006	Review of FAS 133 issues with S. Kane	0.5	\$425	\$213	A2
Hegelmann	Julie Ann	JAH	Senior	10/17/2006	FIN 48 - Discussion with/debriefing from L. DeMers re: FIN 48 conference call on 10/16/05	0.3	\$250	\$75	A2
Kane	Steven M.	SMK	Manager	10/17/2006	FAS 133 - call with team re FX hedges.	0.7	\$375	\$263	A2
Kane	Steven M.	SMK	Manager	10/17/2006	FAS 133 - call with Fredericks re documentation for critical terms match.	0.4	\$375	\$150	A2
Kane	Steven M.	SMK	Manager	10/17/2006	FAS 133 - preparation of email to R. Royall re ideal documentation.	0.4	\$375	\$150	A2
Miller	Nicholas S.	NSM	Manager	10/17/2006	Call with S. Sheckell, S. Kane and J. Simpson to discuss derivative matters.	0.8	\$300	\$240	A2
Sheckell	Steven F.	SFS	Partner	10/17/2006	Review derivatives accounting	2.9	\$525	\$1,523	A2
Asher	Kevin F.	KFA	Partner	10/18/2006	Accounting research on derivatives	1.4	\$700	\$980	A2
Kane	Steven M.	SMK	Manager	10/18/2006	Call regarding the FX hedges using critical terms match	1.1	\$375	\$413	A2
Krabill	Aaron J.	AJK	Senior Manager	10/18/2006	Review of latest draft of SDAAC FIN 46 memo.	0.7	\$425	\$298	A2
Sheckell	Steven F.	SFS	Partner	10/18/2006	Review derivative accounting	1.6	\$525	\$840	A2
Sheckell	Steven F.	SFS	Partner	10/18/2006	Discuss derivatives with national office	0.9	\$525	\$473	A2
Simpson	Jamie	JS	Senior Manager	10/18/2006	Discussion with S. Sheckell and K. Asher regarding natural gas contracts and foreign currency contracts.	1.2	\$425	\$510	A2
Hegelmann	Julie Ann	JAH	Senior	10/19/2006	FIN 48 meeting with C. Tosto, D. Kelley, A. Krabill, S. Sheckell and the Delphi FIN 48 project team	1.2	\$250	\$300	A2
Krabill	Aaron J.	AJK	Senior Manager	10/19/2006	Preparation for the FIN 48 meeting with D. Kelly.	0.4	\$425	\$170	A2
Krabill	Aaron J.	AJK	Senior Manager	10/19/2006	FIN 48 meeting with EY Tax and J. Williams and Delphi Tax.	1.3	\$425	\$553	A2
Ranney	Amber C.	ACR	Senior	10/19/2006	Discussing our approach to audit the segment realignment with the client and audit team.	0.7	\$250	\$175	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Royall II	Robert L.	RLR	Partner	10/19/2006	Consultation with engagement team members regarding the appropriateness of hedge accounting documentation.	1.1	\$750	\$825	A2
Sheckell	Steven F.	SFS	Partner	10/19/2006	FIN 48 meeting to discuss accounting for adoption of FIN 48	1.4	\$525	\$735	A2
Tosto	Cathy I.	CIT	Partner	10/19/2006	FIN 48 mtg with J. Williams, S. Gale, B. Sparks, J. Hegelmann, D. Kelley, A. Krabill, and S. Sheckell	1.6	\$525	\$840	A2
Tosto	Cathy I.	CIT	Partner	10/19/2006	Discussion with S. Sheckell on FAS 5 tax matters.	0.4	\$525	\$210	A2
Asher	Kevin F.	KFA	Partner	10/20/2006	Research related to Q3 impairment indicators for FAS 144.	1.4	\$700	\$980	A2
Krabill	Aaron J.	AJK	Senior Manager	10/20/2006	E&S - Call with E. Marold to discuss revised audit approach for ER&D based on matters noted to date.	0.6	\$425	\$255	A2
Abell Jr	Charles C.	CCA	Partner	10/23/2006	Discussion w/ D. Kelley re: FIN 48 process issues on 10/16/06	1.0	\$525	\$525	A2
Krabill	Aaron J.	AJK	Senior Manager	10/23/2006	E&S - Discussion with E. Marold regarding revised audit approach for ER&D based on matters noted to date.	0.4	\$425	\$170	A2
Krabill	Aaron J.	AJK	Senior Manager	10/23/2006	Review and final edits to the SDAAC FIN 46 accounting memo.	1.3	\$425	\$553	A2
Sheckell	Steven F.	SFS	Partner	10/23/2006	Research accounting for derivatives for FX contracts	1.5	\$525	\$788	A2
Asher	Kevin F.	KFA	Partner	10/24/2006	Research related to the FASB 133 derivatives related to forward hedging	3.1	\$700	\$2,170	A2
Barwin	Kristen N.	KNB	Staff	10/24/2006	E&S - Determination of impact of errors identified through detail testing on NRE calculation.	3.1	\$200	\$620	A2
Kane	Steven M.	SMK	Manager	10/24/2006	FAS 133 - Call with R. Royall.	0.9	\$375	\$338	A2
Rothmund	Mario Valentin	MVR	Senior	10/24/2006	AHG - Meeting with G. Anderson and M. Kokic to discuss the Q3 Balance Sheet Analysis due to sector realignment.	2.3	\$225	\$518	A2
Royall II	Robert L.	RLR	Partner	10/24/2006	Consultation with engagement team members regarding the appropriateness of hedge accounting documentation.	0.9	\$750	\$675	A2
Sheckell	Steven F.	SFS	Partner	10/24/2006	Discuss accounting for FX derivatives with national office	0.9	\$525	\$473	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	10/24/2006	Research accounting for FX derivatives for out of market derivatives	1.5	\$525	\$788	A2
Sheckell	Steven F.	SFS	Partner	10/24/2006	Discuss accounting for FX derivatives with T. Timko, T Krause and J. Arle	0.7	\$525	\$368	A2
Simpson	Jamie	JS	Senior Manager	10/24/2006	Discussion with K. Asher and S. Sheckell regarding derivative accounting.	0.7	\$425	\$298	A2
Simpson	Jamie	JS	Senior Manager	10/24/2006	Conf. call with R. Royall, S. Sheckell and K. Asher to discuss derivative accounting at Delphi.	1.1	\$425	\$468	A2
Simpson	Jamie	JS	Senior Manager	10/24/2006	Meeting with T. Timko, S. Sheckell, S. Kuhn, T. Krause and J. Arle to discuss derivative accounting (foreign currency contracts).	0.9	\$425	\$383	A2
Asher	Kevin F.	KFA	Partner	10/25/2006	Call with PPD to update on technical matters	1.0	\$700	\$700	A2
Fitzpatrick	Michael J.	MJF	Partner	10/25/2006	Call with K. Asher to discuss technical matters	1.0	\$750	\$750	A2
Rothmund	Mario Valentin	MVR	Senior	10/25/2006	AHG - Requested Information from G. Anderson (Hours incurred related to OAR flux explanations which required follow-up to obtain necessary information due to sector realignment).	1.1	\$225	\$248	A2
Schwandt	Lisa N.	LNS	Staff	10/25/2006	Updating corporate Q3 analytics for revised numbers.	1.0	\$125	\$125	A2
Sheckell	Steven F.	SFS	Partner	10/25/2006	Discuss accounting for derivatives with E&Y technical group	0.8	\$525	\$420	A2
Fitzpatrick	Michael J.	MJF	Partner	10/26/2006	Review of derivative accounting matters related to foreign currency	2.0	\$750	\$1,500	A2
Kearns	Matthew R.	MRK	Senior	10/26/2006	Reviewing and documenting E&C's Q3 SOPA's as part of the Q3 review process	4.2	\$275	\$1,155	A2
Ranney	Amber C.	ACR	Senior	10/26/2006	Meeting with B. Murray to discuss the segment realignment and our approach for testing.	1.0	\$250	\$250	A2
Schwandt	Lisa N.	LNS	Staff	10/26/2006	Meeting with B. Murray to discuss testing of the segment realignment.	0.9	\$125	\$113	A2
Fitzpatrick	Michael J.	MJF	Partner	10/27/2006	Discussion regarding derivative matters	2.0	\$750	\$1,500	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/27/2006	Meeting with W. Tilotti to discuss and review company's preliminary global impairment analysis.	0.8	\$425	\$340	A2
Henning	Jeffrey M.	JMH	Partner	10/27/2006	Review and discuss FIN 46 memo re: Thermal SDAAC consolidation	0.8	\$525	\$420	A2
Imberger	Guido	GI	Senior Manager	10/27/2006	Saginaw - Review of SOPA's recorded and document for quarterly Review purposes.	0.7	\$425	\$298	A2

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Ranney	Amber C.	ACR	Senior	10/27/2006	Updating Q3 warranty workpapers for revised numbers.	0.9	\$250	\$225	A2
A2 Corporate Project Total:						<u>177.4</u>		<u>\$76,181</u>	
Financial Remediation									
Simpson	Jamie	JS	Senior Manager	10/1/2006	Review of SOD conflict rules and compensating controls for A. Bianco as a result of significant deficiency.	1.1	\$425	\$468	A2
Simpson	Jamie	JS	Senior Manager	10/1/2006	Review of non-routine controls to be tested during rollforward testing for A. Kulikowski.	0.8	\$425	\$340	A2
Boehm	Michael J.	MJB	Manager	10/2/2006	E&S Interim - Met with J. Henning and E. Marold to discuss account reconciliation deficiencies observed at divisions.	1.1	\$300	\$330	A2
Craig	Tashawna N.	TNC	Staff	10/2/2006	Saginaw - Met with M. Hatzfeld regarding independent testing of remediated controls.	0.6	\$125	\$75	A2
Ford	David Hampton	DHF	Staff	10/2/2006	Dayton - Wrap up time for cash receipt testing (sample of 25) performed by E&Y as a result of PWC not performing testing in this area.	2.4	\$200	\$480	A2
Ford	David Hampton	DHF	Staff	10/2/2006	Packard - Time spent speaking with D. Janowski regarding fixed asset rollforward and PP&E deficiencies.	0.9	\$200	\$180	A2
Ford	David Hampton	DHF	Staff	10/2/2006	Packard - Time spent reporting to my manager the deficiencies noted regarding fixed asset rollforward.	0.9	\$200	\$180	A2
Ford	David Hampton	DHF	Staff	10/2/2006	Packard - Time preparing for conversation with D. Janowski and my manager regarding fixed asset rollforward deficiencies.	0.5	\$200	\$100	A2
Harbaugh	James M.	JMH	Senior	10/2/2006	DPSS - Preparing summary of control testing results for PWC and deficiencies identified.	1.4	\$225	\$315	A2
Hegelmann	Julie Ann	JAH	Senior	10/2/2006	FAS 109 - print off FAS 109 tax pack from e-mail received from J. Erickson at Delphi - review material in preparation for FAS 109 training meeting	0.7	\$250	\$175	A2
Henning	Jeffrey M.	JMH	Partner	10/2/2006	Review and comment on mgt's spreadsheet controls approach	0.9	\$525	\$473	A2
Henning	Jeffrey M.	JMH	Partner	10/2/2006	Review of current year progress relative to account reconciliations material weakness	1.3	\$525	\$683	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	10/2/2006	Reviewing account reconciliations performed at E&C to assess and summarize nature and extent of exceptions in preparation of an E&Y meeting with T. Timko re: material weaknesses in account reconciliations.	4.2	\$275	\$1,155	A2
Kearns	Matthew R.	MRK	Senior	10/2/2006	Participating in an internal meeting with other E&Y Delphi audit teams discussing acct reconciliation deficiencies at each division	1.2	\$275	\$330	A2
Marold	Erick W.	EWM	Senior	10/2/2006	E&S - Summarization of suggested improvements to management's testing and control conclusions.	3.2	\$250	\$800	A2
Miller	Nicholas S.	NSM	Manager	10/2/2006	Time spent discussing questions/comments on SOX testing with T. Taylor of PwC.	1.5	\$300	\$450	A2
Miller	Nicholas S.	NSM	Manager	10/2/2006	T&I - Time spent discussing deficiency listing with PwC.	0.8	\$300	\$240	A2
Miller	Nicholas S.	NSM	Manager	10/2/2006	Time spent with G. Patrick and D. Huffman to determine what SAP reports we can run to tie-out inventory observation test counts.	0.4	\$300	\$120	A2
Ranney	Amber C.	ACR	Senior	10/2/2006	Dayton Interim-detail reviewing tooling invoice testing workpapers - work performed as a result of PWC not performing testing on tooling invoices.	1.7	\$250	\$425	A2
Sheckell	Steven F.	SFS	Partner	10/2/2006	Review deficiency lists for divisions	0.7	\$525	\$368	A2
Simpson	Jamie	JS	Senior Manager	10/2/2006	Discussion with J. Henning on Delphi's planned approach for spreadsheet controls.	0.5	\$425	\$213	A2
Simpson	Jamie	JS	Senior Manager	10/2/2006	Summarization of SOD conflict rule and compensating control feedback for A. Bianco as a result of significant deficiency.	0.6	\$425	\$255	A2
Tosto	Cathy I.	CIT	Partner	10/2/2006	Review of FAS 109 training materials for Oct. training.	0.3	\$525	\$158	A2
Tosto	Cathy I.	CIT	Partner	10/2/2006	Review FAS 109 training slides - 121 pages - for Paris	0.7	\$525	\$368	A2
DeMers	Laurie A.	LAD	Senior Manager	10/3/2006	Meeting with J. Williams, J. Erickson and C. Plummer to hear summary of the company proposed FAS 109 training and "tax pack" implementation plan.	1.6	\$425	\$680	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ford	David Hampton	DHF	Staff	10/3/2006	Packard - analyzing fixed asset expenditures detail provided by client for sample selections to ensure complete population due to lack of rollforward provided.	1.9	\$200	\$380	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/3/2006	Preparation for D. Bayles session related to management's testing of ACS activity.	1.9	\$425	\$808	A2
Hegelmann	Julie Ann	JAH	Senior	10/3/2006	Debrief after FAS 109 meeting - discuss the comments to give to client re: improvements to training presentation	0.5	\$250	\$125	A2
Hegelmann	Julie Ann	JAH	Senior	10/3/2006	FAS 109 training meeting / review of client prepared training materials meeting with J. Erickson, C. Plummer J. Williams, C. Tosto and L. DeMers of E&Y.	1.2	\$250	\$300	A2
Henning	Jeffrey M.	JMH	Partner	10/3/2006	Review of Packard inventory strategy memorandum - given material weakness	1.1	\$525	\$578	A2
Miller	Nicholas S.	NSM	Manager	10/3/2006	Time spent updating the Packard inventory strategy memo as a result of material weakness based on M. Hatzfeld and J. Henning's comments.	2.4	\$300	\$720	A2
Miller	Nicholas S.	NSM	Manager	10/3/2006	Time spent working with Jorge in Mexico trying to get a rollforward of the Packard fixed assets given control weakness.	1.1	\$300	\$330	A2
Ranney	Amber C.	ACR	Senior	10/3/2006	Dayton - Interim-going over review notes with staff related to cash receipt control testing - performed as a result of PWC not performing this testing.	1.9	\$250	\$475	A2
Tau	King-Sze	KST	Senior	10/3/2006	Saginaw - additional guidance/discussion necessary (D. Chamarro) regarding the reconciliation from AR ledger to Hyperion due to control weaknesses noted.	0.7	\$250	\$175	A2
Tosto	Cathy I.	CIT	Partner	10/3/2006	Internal status call regarding remediation.	0.5	\$525	\$263	A2
Tosto	Cathy I.	CIT	Partner	10/3/2006	Remediation - review and provide feedback on FAS 109 training materials	0.8	\$525	\$420	A2
Tosto	Cathy I.	CIT	Partner	10/3/2006	Remediation - meeting with J. Erickson, C. Plummer, and J. Williams to review FAS 109 training materials	1.0	\$525	\$525	A2
Boehm	Michael J.	MJB	Manager	10/4/2006	Discussion with A. Krabill and N. Miller to prepare for meeting with Delphi Internal Controls Group (A. Kulikowski and J. Volek).	1.2	\$300	\$360	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	10/4/2006	Met with M. Hatzfeld to prepare agenda and discuss issues related to scope of PwC work, ACS involvement and test plan, etc.	1.1	\$300	\$330	A2
Ford	David Hampton	DHF	Staff	10/4/2006	Dayton - Worked on clearing review notes on cash receipt sample. (test of 25) Work performed as a result of PWC not performing testing in this area.	1.1	\$200	\$220	A2
Hegelmann	Julie Ann	JAH	Senior	10/4/2006	FAS 109 training -work on changes to audit partner/tax partner on training list married with participant list	0.7	\$250	\$175	A2
Hegelmann	Julie Ann	JAH	Senior	10/4/2006	Preparation of email regarding FAS 109 updated list to C. Tosto, D. Kelley & A. Krabill.	0.1	\$250	\$25	A2
Horner	Kevin John	KJH	Staff	10/4/2006	T&I Interim: updated the control summary conclusions matrix spreadsheet for the inventory cycle to address comments on PC's testing and conclusions.	3.3	\$200	\$660	A2
Marold	Erick W.	EWM	Senior	10/4/2006	Prepared a summary of observations regarding division account reconciliations due to material weakness.	1.4	\$250	\$350	A2
Marold	Erick W.	EWM	Senior	10/4/2006	Discussions with J. Henning, M. Boehm, and M. Kearns to discuss observations of account reconciliations at the various divisions due to material weakness.	2.1	\$250	\$525	A2
Nicol	Jeremy M.	JMN	Staff	10/4/2006	Documented information within the control summary conclusions.	1.9	\$125	\$238	A2
Boehm	Michael J.	MJB	Manager	10/5/2006	Meeting with A. Kulikowski, J.Volek, S. Herbst, and engagement senior managers/managers to discuss feedback on management's testing approach for ACS, spreadsheet controls and feedback on PwC testing at divisions and Dayton.	1.3	\$300	\$390	A2
Ford	David Hampton	DHF	Staff	10/5/2006	Packard - Spoke with Dave regarding fixed asset observation timing. (Observation is to address historical weakness in controls).	1.4	\$200	\$280	A2

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Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/5/2006	Participation in SOX meeting with A. Kulikowski, S. Herbst and J. Volek to discuss feedback on management's testing approach for ACS, spreadsheet controls and feedback on PWC testing at divisions and Dayton.	1.3	\$425	\$553	A2
Horner	Kevin John	KJH	Staff	10/5/2006	T&I Interim: discussed ineffective controls surrounding consignment reconciliations with K. Gerber.	0.6	\$200	\$120	A2
Krabill	Aaron J.	AJK	Senior Manager	10/5/2006	Bi-weekly status update with PwC and Delphi IC team to discuss feedback on management's testing approach for ACS, spreadsheet controls, and feedback on PWC testing at divisions and Dayton.	1.7	\$425	\$723	A2
Miller	Nicholas S.	NSM	Manager	10/5/2006	Bi-weekly coordination meeting with A. Kulikowski, S. Herbst and J. Volek to discuss feedback on management's testing approach for ACS, spreadsheet controls and feedback on PWC testing at divisions and Dayton.	1.9	\$300	\$570	A2
Simpson	Jamie	JS	Senior Manager	10/5/2006	Bi-weekly meeting with A. Kulikowski, S. Herbst and J. Volek to discuss feedback on management's testing approach for ACS as well as feedback on PWC testing at divisions and Dayton.	1.7	\$425	\$723	A2
Boehm	Michael J.	MJB	Manager	10/6/2006	E&S - Preparation of correspondence to C. Riedl regarding Worksteam inventory system.	0.2	\$300	\$60	A2
Boehm	Michael J.	MJB	Manager	10/6/2006	Discussion with S. Pacella regarding Workstream Inventory system testing at E&S Kokomo.	0.6	\$300	\$180	A2
Ford	David Hampton	DHF	Staff	10/6/2006	Dayton - Wrapped up final review note on cash receipt sample (Test of 25) - work performed as a result of PWC not performing testing of this control.	0.6	\$200	\$120	A2
Ford	David Hampton	DHF	Staff	10/6/2006	Coordinating Packard fixed asset inventory observation due to historical weaknesses in controls and guidance on preparing rollforwards.	0.6	\$200	\$120	A2
Pacella	Shannon M.	SMP	Manager	10/6/2006	Conversation with M. Boehm to discuss new inventory application identified at E&S in Kokomo (Workstream).	0.4	\$300	\$120	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	10/6/2006	Review of SOD conflict rules for A. Bianco to address significant deficiency.	0.5	\$425	\$213	A2
Tau	King-Sze	KST	Senior	10/6/2006	Saginaw - additional time discussing with L. Irrer the AP reconciliations due to control weaknesses noted.	0.5	\$250	\$125	A2
Boehm	Michael J.	MJB	Manager	10/9/2006	Coordination of Workstream inventory observation with S. Pacella and C. Riedl	0.3	\$300	\$90	A2
Boehm	Michael J.	MJB	Manager	10/9/2006	DPSS Interim - Coordination of conference call with Carol Talbert and her staff regarding Cuneo Warehouse cycle count procedures.	0.3	\$300	\$90	A2
Boehm	Michael J.	MJB	Manager	10/9/2006	Review of deficiency tracker provided by J. Volek.	0.7	\$300	\$210	A2
Stille	Mark Jacob	MJS	Senior	10/9/2006	Workstream Inventory application discussion with E.Marold.	0.3	\$225	\$68	A2
Tosto	Cathy I.	CIT	Partner	10/9/2006	Discuss Paris FAS 109 training with D. Kelley	0.8	\$525	\$420	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/10/2006	E&C - Meeting with R. Chavrkara to discuss E&Y SA! 65 procedure summary results, impact to audit approach and changes to PwC scope related to material weakness areas.	1.9	\$425	\$808	A2
Horner	Kevin John	KJH	Staff	10/10/2006	T&I Interim: created review notes based on review of management's testing for the inventory cycle	1.2	\$200	\$240	A2
Kearns	Matthew R.	MRK	Senior	10/10/2006	Meeting with E&C's ICC manager discussing E&Y's observations of PwC's testing and additional control testing procedures they needed to perform.	1.3	\$275	\$358	A2
Nicol	Jeremy M.	JMN	Staff	10/10/2006	T&I - Met with M. Madak regarding the Budget to Actual Analysis given insufficient documentation and deficiencies noted in control.	1.0	\$125	\$125	A2
Barwin	Kristen N.	KNB	Staff	10/11/2006	E&C - Review of E&C deficiency tracker to consider impact on audit procedures.	3.2	\$200	\$640	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/11/2006	E&C - Meeting with J. Brooks to summarize results of PwC/E&Y testing and remediation plan.	2.1	\$425	\$893	A2
Henning	Jeffrey M.	JMH	Partner	10/11/2006	Review with D. Bayles and his team of deficiency status as of October 2006	1.9	\$525	\$998	A2

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Kearns	Matthew R.	MRK	Senior	10/11/2006	E&C - Preparation of summary schedule, listing E&Y's comments on management's/PwC's testing	5.1	\$275	\$1,403	A2
Sheckell	Steven F.	SFS	Partner	10/11/2006	Meeting with D. Bayles and PwC to discuss control deficiency status	1.5	\$525	\$788	A2
Boehm	Michael J.	MJB	Manager	10/12/2006	DPSS Interim - Conference call with C. Talbert and Cuneo Warehouse PC&L staff to discuss recommendations related to cycle counting process.	0.9	\$300	\$270	A2
Kearns	Matthew R.	MRK	Senior	10/12/2006	E&C - Preparation of comments schedule for discussion with PwC on management's testing.	1.6	\$275	\$440	A2
Krabill	Aaron J.	AJK	Senior Manager	10/12/2006	E&S - Discussion with J. Henning regarding workstream cycle counting.	0.4	\$425	\$170	A2
Krabill	Aaron J.	AJK	Senior Manager	10/12/2006	DPSS - Cueno cycle counting conference call with M. Boehm and location.	1.1	\$425	\$468	A2
Sheckell	Steven F.	SFS	Partner	10/12/2006	Discuss remediation plan with D. Bayles, T. Timko and Mars	1.2	\$525	\$630	A2
Simpson	Emma-Rose S.	ESS	Staff	10/12/2006	Review and summarization of open items related to management's approach and testing of ACS.	3.4	\$200	\$680	A2
Simpson	Jamie	JS	Senior Manager	10/12/2006	Review of inventory checklist for C. Tompkins in response to divisions addressing material weakness.	0.3	\$425	\$128	A2
Chamarro	Destiny D.	DDC	Staff	10/13/2006	Saginaw - Company was unable to provide a mapping from Hyperion to DGL accounts therefore additional time spent on this area due to control weakness.	1.2	\$200	\$240	A2
Craig	Tashawna N.	TNC	Staff	10/13/2006	Saginaw - Reconcile DGL to Hyperion as the Company was unable to provide evidence of control - deficiency noted.	1.6	\$125	\$200	A2
Horner	Kevin John	KJH	Staff	10/13/2006	T&I Interim: met with P. Moran to discuss consignment reconciliations and confirmation differences.	0.2	\$200	\$40	A2
Horner	Kevin John	KJH	Staff	10/13/2006	T&I Interim: preparation of consignment inventory memo discussing consignment reconciliations to confirmations and issues identified.	1.2	\$200	\$240	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	10/13/2006	T&I Interim: met with PwC to results of their testing of pay-on-production contracts (Additional time incurred b/c PWC testing did not document conclusions about their testing results).	0.8	\$200	\$160	A2
Horner	Kevin John	KJH	Staff	10/13/2006	T&I Interim: discussed with N. Miller findings around consignment reconciliation process and issues encountered with documentation provided by T&I.	0.4	\$200	\$80	A2
Krabill	Aaron J.	AJK	Senior Manager	10/13/2006	Review of latest deficiency tracker.	1.3	\$425	\$553	A2
Sheckell	Steven F.	SFS	Partner	10/13/2006	Address remediation plans with K. Asher	1.5	\$525	\$788	A2
Sheckell	Steven F.	SFS	Partner	10/13/2006	Review pension data remediation plans	0.9	\$525	\$473	A2
Tau	King-Sze	KST	Senior	10/13/2006	Saginaw - additional time necessary to develop a strateg to tie DGL to Hyperion due to deficiency noted in control.	0.6	\$250	\$150	A2
Tau	King-Sze	KST	Senior	10/13/2006	Saginaw - Provide guideance to D. Chamarro and S. Craig on how they should tie the DGL and Hyperion numbers, based on developed stratgey due to deficiency noted for this control.	0.4	\$250	\$100	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/16/2006	Accumulation and review of E&Y observations on PwC/management's testing, conclusions and scope.	1.9	\$425	\$808	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/16/2006	Accumulation of account reconciliation deficiencies amongst divisions for purposes of summary/presentation to client for evaluating material weakness.	1.6	\$425	\$680	A2
Krabill	Aaron J.	AJK	Senior Manager	10/16/2006	Discussion with D. Bayles regarding E&Y comments on corporate framework.	0.8	\$425	\$340	A2
Rothmund	Mario Valentin	MVR	Senior	10/16/2006	E&C - additional testing of inventory scrap expense process as management did not evaluate this control	3.9	\$225	\$878	A2
Saimoua	Omar Issam	OIS	Staff	10/16/2006	E&C - Met with M. Meyers to discuss controls performed at the plant level for the expenditure cycle as management's testing scope excluded such controls	2.1	\$200	\$420	A2

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Saimoua	Omar Issam	OIS	Staff	10/16/2006	E&C - Met with S. Nancarrow to discuss expenditure cycle controls performed at division as a result of PwC/Mgmt not testing controls and deferring controls to ACS.	2.3	\$200	\$460	A2
Simpson	Emma-Rose S.	ESS	Staff	10/16/2006	ACS - Prepared spreadsheet to accumulate info regarding deficiencies in account reconciliations prepared by ACS.	1.4	\$200	\$280	A2
Simpson	Jamie	JS	Senior Manager	10/16/2006	Discussion with S. Pacella regarding management's approach for critical reports testing.	0.6	\$425	\$255	A2
Simpson	Jamie	JS	Senior Manager	10/16/2006	Conf. call with A. Bianco and S. Pacella to discuss SOD conflict rules in response to significant deficiency.	1.4	\$425	\$595	A2
Simpson	Jamie	JS	Senior Manager	10/16/2006	Meeting with K. Cobb, S. Sheckell and K. Douglas to pension remediation plans.	1.1	\$425	\$468	A2
Tau	King-Sze	KST	Senior	10/16/2006	Saginaw - Preparation of template summarizing feedback on PwC/management testing results and conclusions.	3.0	\$250	\$750	A2
Tau	King-Sze	KST	Senior	10/16/2006	Saginaw - Communication with N. Miller regarding the PwC Scope issues Summary template and variances threshold policy.	0.2	\$250	\$50	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/17/2006	E&C - Discussion with J. Brooks to provide audit status update and discuss deficiencies identified.	0.9	\$425	\$383	A2
Horner	Kevin John	KJH	Staff	10/17/2006	Packard Interim: met with G. Naylor to obtain supporting documentation for the allowance for billing adjustments calculation for Q3 under the new methodology resulting from remediation efforts.	1.2	\$200	\$240	A2
Kearns	Matthew R.	MRK	Senior	10/17/2006	E&C - Meeting with PwC to discuss E&Y's observation of their SOX testing	1.3	\$275	\$358	A2
Kearns	Matthew R.	MRK	Senior	10/17/2006	E&C - Preparing for PwC meeting, including preparing summary observation schedule on the work they performed	1.2	\$275	\$330	A2
Kearns	Matthew R.	MRK	Senior	10/17/2006	Meeting with G. Halleck of E&C to obtain an understanding of Tooling accounting schedules available and understand E&C's current process to account/state tooling balances in response to material weakness.	0.6	\$275	\$165	A2

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Krabill	Aaron J.	AJK	Senior Manager	10/17/2006	Conference call with J. Simpson and E&Y Shanghai to discuss the remediation plan for Shanghai Chassis.	1.2	\$425	\$510	A2
Pacella	Shannon M.	SMP	Manager	10/17/2006	Meeting with A. Bianco to discuss E&Y feedback on SOD conflicts due to significant deficiency remediation efforts.	1.5	\$300	\$450	A2
Sheckell	Steven F.	SFS	Partner	10/17/2006	Review participant data documentation and related material weakness issues	1.4	\$525	\$735	A2
Tau	King-Sze	KST	Senior	10/17/2006	Saginaw - additional time spent reviewing prepaid expense reconciliations due to control weaknesses noted	0.9	\$250	\$225	A2
Miller	Nicholas S.	NSM	Manager	10/18/2006	Packard - Discussion of Investments in non-consolidated subs deficency with M. Hatzfeld (Division failed to reconcile the balance sheet for differences between U.S. GAAP and Local GAAP, resulting in additional time incurred).	0.5	\$300	\$150	A2
Miller	Nicholas S.	NSM	Manager	10/18/2006	Packard - Review of PwC responses to E&Y review notes on management controls testing (Additional time spent b/c of multiple questions on PwC testing and scope).	3.1	\$300	\$930	A2
Ranney	Amber C.	ACR	Senior	10/18/2006	Reviewing corporate control framework and summarizing comments for D. Bayles	2.8	\$250	\$700	A2
Simpson	Emma-Rose S.	ESS	Staff	10/18/2006	Finalized ACS memo and made list of matters for management to address.	2.6	\$200	\$520	A2
Simpson	Jamie	JS	Senior Manager	10/18/2006	T&I - Discussion with T&I team regarding price master change testing performed by PwC. (Testing did not include verification of price change in system.)	0.7	\$425	\$298	A2
Tau	King-Sze	KST	Senior	10/18/2006	Saginaw - additional time to prepare lead sheet for accruals accounts and agreed the respective DGL numbers to Hyperion numbers due to deficiencies noted in controls over reconciling DGL to Hyperion.	0.8	\$250	\$200	A2
Asher	Kevin F.	KFA	Partner	10/19/2006	Research related to internal control material weakness matters	2.6	\$700	\$1,820	A2

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Boehm	Michael J.	MJB	Manager	10/19/2006	Participated in Bi-Weekly internal controls status meeting with A. Kulikowski, J. Volek, and PwC representatives to discuss critical reports and substantive testing on PP&E and tooling to address material weakness.	1.1	\$300	\$330	A2
Chamarro	Destiny D.	DDC	Staff	10/19/2006	Saginaw - evaluate implications of management's approach relative to ACS	0.5	\$200	\$100	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/19/2006	Discussion with D. Bayles and SOX team re: ACS audit approach and conclusions reached relative to our review of management testing.	1.4	\$425	\$595	A2
Henning	Jeffrey M.	JMH	Partner	10/19/2006	ACS planning meeting with Delphi SOX team to provide comments on management's approach	1.1	\$525	\$578	A2
Horner	Kevin John	KJH	Staff	10/19/2006	Delphi Packard: Preparation of memo documenting our conclusion around the A/R Reserve Memo given recent remediation of reserve process.	1.6	\$200	\$320	A2
Horner	Kevin John	KJH	Staff	10/19/2006	Delphi Packard: discussion with N. Miller, regarding deficiencies around A/R reconciliations and deficiency around A/R reserve calculation	0.4	\$200	\$80	A2
Imberger	Guido	GI	Senior Manager	10/19/2006	Saginaw - Team discussion regarding A/P reconciliation issue between Saginaw and ACS - Shared Service center due to deficiencies noted.	0.3	\$425	\$128	A2
Krabill	Aaron J.	AJK	Senior Manager	10/19/2006	Bi-weekly update meeting with PwC and ICC to discuss critical reports and substantive testing on PP&E and tooling due to material weakness.	1.1	\$425	\$468	A2
Krabill	Aaron J.	AJK	Senior Manager	10/19/2006	Preparation for the bi-weekly meeting with PwC and ICC to discuss remediation plans for PP&E and tooling.	0.2	\$425	\$85	A2
Krabill	Aaron J.	AJK	Senior Manager	10/19/2006	Meeting with D. Bayles and PwC to discuss Shanghai Chassis remediation plan.	1.1	\$425	\$468	A2
Pacella	Shannon M.	SMP	Manager	10/19/2006	Meeting with Delphi SOX PMO, D. Bayles, S. Herbst, (EY) J. Simpson, A. Krabill, to discuss feedback on management's testing approach for critical reports.	0.5	\$300	\$150	A2

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Simpson	Emma-Rose S.	ESS	Staff	10/19/2006	ACS - Followed-up with divisional teams and compiled reconciliation summary highlighting control deficiencies in ACS prepared reconciliations.	1.6	\$200	\$320	A2
Simpson	Jamie	JS	Senior Manager	10/19/2006	Preparation for internal controls update meeting to discuss remediation plans for tooling/fixed assets and critical reports.	0.7	\$425	\$298	A2
Simpson	Jamie	JS	Senior Manager	10/19/2006	Meeting with A. Kulikowski, S. Herbst, K. St. Romaine, J. Volek to discuss critical reports and substantive testing on PP&E and tooling due to material weakness.	1.1	\$425	\$468	A2
Tau	King-Sze	KST	Senior	10/19/2006	Saginaw - Additional discussions with L. Irrer regarding the AP reconciliations requested due to deficiencies noted.	0.3	\$250	\$75	A2
Tau	King-Sze	KST	Senior	10/19/2006	Saginaw - Discussion with D. Chamarro and G. Imberger regarding deficiencies noted with the AP accounts.	0.6	\$250	\$150	A2
Tau	King-Sze	KST	Senior	10/19/2006	Saginaw - Inquiry with client about deficiencies noted for account reconciliations at the division and obtained an understanding of the division's review process of these accounts.	0.3	\$250	\$75	A2
Imberger	Guido	GI	Senior Manager	10/20/2006	Saginaw - Discussions held regarding the control 4.5.1-3 "revenue recognition in case that contracts are not finally agreed but delivery proceeds" to explain why we think the control is deficient	1.1	\$425	\$468	A2
Krabill	Aaron J.	AJK	Senior Manager	10/20/2006	Review of most recent deficiency tracker.	0.2	\$425	\$85	A2
Pikos	Matthew C.	MCP	Senior	10/20/2006	Packard - Creating a summary memo relating to the division's fixed asset deficiencies. (this memo describes the reconciling items between the general ledger and subledger as well as other issues relating to fixed assets).	2.1	\$225	\$473	A2
Saimoua	Omar Issam	OIS	Staff	10/20/2006	E&C - Met with Gordon to get an update on the PBC list (Additional meeting took place as items requested in PBC for completing interim procedures were not provided on original due date).	2.6	\$200	\$520	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	10/20/2006	Saginaw - Preparation of control issues template summarizing feedback on PWC's/management testing results and conclusions..	0.6	\$250	\$150	A2
Boehm	Michael J.	MJB	Manager	10/23/2006	DPSS Interim - Discussions with L. Powers regarding Cuneo Cycle counts.	1.1	\$300	\$330	A2
Horner	Kevin John	KJH	Staff	10/23/2006	Delphi Packard: updated Control Summary Conclusions for results of test of controls for revenue and financial statement close cycles to document feedback on management's testing results and conclusions.	2.1	\$200	\$420	A2
Kearns	Matthew R.	MRK	Senior	10/23/2006	Preparing Q3 balance sheet and income statement analytic schedules for E&C Q3 review as a result of weaknesses in analytic review controls	6.3	\$275	\$1,733	A2
Kelley	Daniel F.	DFK	Partner	10/23/2006	Travel time for tax provision meetings and training in France	4.0	*\$263	\$1,050	A2
Krabill	Aaron J.	AJK	Senior Manager	10/23/2006	DPSS - Discussion of Cueno inventory testing approach with M. Boehm.	0.4	\$425	\$170	A2
Pacella	Shannon M.	SMP	Manager	10/23/2006	Reviewed audit team documentation on E&S Workstream application to understand impact to the financial statement audit.	1.3	\$300	\$390	A2
Pikos	Matthew C.	MCP	Senior	10/23/2006	Packard - Performing an overall analytical review of 9/30/06 vs. 12/31/05 balance sheet information as part of our quarterly review procedures as managements control has not been fully implemented.	1.2	\$225	\$270	A2
Pikos	Matthew C.	MCP	Senior	10/23/2006	Accumulating fluctuations and explanations related to our 3rd quarter overall analytical review procedures given the weakness in the analytical review controls.	2.5	\$225	\$563	A2
Tau	King-Sze	KST	Senior	10/23/2006	Saginaw - Discussion with L. Irrer regarding the AP and Accruals reconciliation deficiencies.	0.3	\$250	\$75	A2
Tau	King-Sze	KST	Senior	10/23/2006	Saginaw - Completing the summary of control deficiencies template.	1.4	\$250	\$350	A2
Tau	King-Sze	KST	Senior	10/23/2006	Saginaw - Discussion with D. Chamarro regarding ineffective controls concluded by PwC.	0.7	\$250	\$175	A2
Tosto	Cathy I.	CIT	Partner	10/23/2006	FAS 109 training in Paris	8.5	\$525	\$4,463	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	10/24/2006	DPSS Interim - Discussions with L. Powers regarding Cuneo Cycle Count process.	1.1	\$300	\$330	A2
Boehm	Michael J.	MJB	Manager	10/24/2006	DPSS Interim - Discussions with L. Augustine and D. Peebles regarding Cuneo cycle count procedures and related observation of accounts.	2.1	\$300	\$630	A2
Chamarro	Destiny D.	DDC	Staff	10/24/2006	Saginaw - Updated Control Summary Conclusions documenting deficiencies and feedback on PWC's testing.	1.7	\$200	\$340	A2
Gerber	Katherine A.	KAA	Senior	10/24/2006	T&I - Tooling amortization testing for interim/404 testing - meeting with B. Kolb to discuss update of amortization calculation due to deficiencies identified	1.1	\$275	\$303	A2
Kelley	Daniel F.	DFK	Partner	10/24/2006	Meeting with Delphi to disucss Germany tax matters	3.7	\$525	\$1,943	A2
Krabill	Aaron J.	AJK	Senior Manager	10/24/2006	DPSS - Discussion with L. Powers and M. Boehm regarding the initial results of our sample testing of the existence of inventory at the Cueno facility.	0.5	\$425	\$213	A2
Miller	Nicholas S.	NSM	Manager	10/24/2006	T&I - Meeting with B. Kolb and K. Gerber to discuss th updated approach to calculate tooling amortization, which was deficient in our initial walkthrough procedures.	1.0	\$300	\$300	A2
Pacella	Shannon M.	SMP	Manager	10/24/2006	Call with PwC auditor to discuss strategy for testing application controls and reports	0.9	\$300	\$270	A2
Pikos	Matthew C.	MCP	Senior	10/24/2006	Packard - Performing an overall analytical review of 9/30/06 vs. 12/31/05 balance sheet information as part of our quarterly review procedures as managements control has not been fully implemented.	0.8	\$225	\$180	A2
Pikos	Matthew C.	MCP	Senior	10/24/2006	Accumulating fluctuations and explanations related to our 3rd quarter overall analytical review procedures given weakness in Company analytic review controls.	8.2	\$225	\$1,845	A2
Tosto	Cathy I.	CIT	Partner	10/24/2006	FAS 109 training in Paris	8.4	\$525	\$4,410	A2
Boehm	Michael J.	MJB	Manager	10/25/2006	E&S Interim - Updated J. Henning regarding deficiencies identified and impact to substantive audit procedures.	3.1	\$300	\$930	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	10/25/2006	DPSS Interim - Met with D. Peebles to discuss Cuneo cycle counts.	1.3	\$300	\$390	A2
Boehm	Michael J.	MJB	Manager	10/25/2006	DPSS Interim - Discussions with L. Powers regarding Cuneo Cycle Count process.	0.8	\$300	\$240	A2
Boehm	Michael J.	MJB	Manager	10/25/2006	E&S Interim - Preparation of summary of internal control findings for meeting with J. Henning	0.7	\$300	\$210	A2
Boehm	Michael J.	MJB	Manager	10/25/2006	E&S Interim - Preparation of summary of potential E&C inventory by plant code for remediation discussions with AFD.	0.6	\$300	\$180	A2
Henning	Jeffrey M.	JMH	Partner	10/25/2006	Review of E&S division internal control deficiencies and discussion with team regarding impact on audit procedures.	2.4	\$525	\$1,260	A2
Henning	Jeffrey M.	JMH	Partner	10/25/2006	Discuss alternative strategies relative to the 15 key controls with R. Jobe	0.4	\$525	\$210	A2
Horner	Kevin John	KJH	Staff	10/25/2006	Packard Interim: received interim A/R reserve workpapers and worked on clearing review notes from N. Miller (Additional procedures related to Packard's billing reserve remediation).	3.8	\$200	\$760	A2
Kelley	Daniel F.	DFK	Partner	10/25/2006	Meeting with Delphi to discuss France tax issues	5.1	\$525	\$2,678	A2
Krabill	Aaron J.	AJK	Senior Manager	10/25/2006	Discussions with M. Boehm regarding DPSS Cueno cycle count results.	0.6	\$425	\$255	A2
Krabill	Aaron J.	AJK	Senior Manager	10/25/2006	E&S - Review of control testing deficiencies with J. Henning, M. Boehm and E. Marold.	2.3	\$425	\$978	A2
Marold	Erick W.	EWM	Senior	10/25/2006	E&S - Summarized control testing deficiencies to date.	1.3	\$250	\$325	A2
Miller	Nicholas S.	NSM	Manager	10/25/2006	T&I - Review of the Q3 Income Statement analytics provided, and time spent reviewing the documentation (Additional time incurred b/c the income statement analytics did not include sufficient explanations given timing of control remediation).	1.1	\$300	\$330	A2
Miller	Nicholas S.	NSM	Manager	10/25/2006	T&I - Time spent discussing quarterly income statement fluctuations with M. Madak, due to incomplete explanations and control deficiency.	1.3	\$300	\$390	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	10/25/2006	Packard - Conference call with T. McGrath and M. Hatzfeld to discuss Packard inventory audit approach in response to material weakness.	0.6	\$300	\$180	A2
Miller	Nicholas S.	NSM	Manager	10/25/2006	Packard - Communication with D. Janowski to determine the status of the Packard fixed asset rollforward in response to material weakness.	0.3	\$300	\$90	A2
Pikos	Matthew C.	MCP	Senior	10/25/2006	Accumulating fluctuations and explanations related to our 3rd quarter overall analytical review procedures given weakness in Packard analytic review controls.	2.1	\$225	\$473	A2
Saimoua	Omar Issam	OIS	Staff	10/25/2006	E&C - Met with G. Halleck to obtain the Fixed asset report and updated him on open items and additional items to be requested (Additional meeting took place as items requested in PBC for completing interim procedures were not provided on original due date).	1.1	\$200	\$220	A2
Tosto	Cathy I.	CIT	Partner	10/25/2006	FAS 109 meeting with E&Y and Delphi teams	5.6	\$525	\$2,940	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/26/2006	Saginaw - Review of Divisional financial statement close process for purposes of assessing effectiveness and consistency with Delphi policy and other divisions (DGI to Hyperion recon/ Account reconciliation issues).	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/26/2006	Accumulation of E&Y divisional teams' observations related to account reconciliations and PwC SAS 65 scope.	1.2	\$425	\$510	A2
Horner	Kevin John	KJH	Staff	10/26/2006	Packard Interim: worked on testing of the SAP open file for completeness testing for debit memos for A/R reserve (Due to Packard's billing reserve remediation)	2.7	\$200	\$540	A2
Horner	Kevin John	KJH	Staff	10/26/2006	Packard Interim: met with G. Naylor to discuss testing of SAP open file for debit memos completeness testing for the A/R reserve (Due to Packard's billing reserve remediation).	1.8	\$200	\$360	A2
Kelley	Daniel F.	DFK	Partner	10/26/2006	Travel time for tax provision training and assistance in France.	4.0	*\$263	\$1,050	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	10/26/2006	T&I - Discussions with E. Creech regarding asset write-down as a result of the Lockport fixed asset physical (Additional time incurred due to large adjustment b/c of the company's lack of control over fixed asset disposals).	0.4	\$300	\$120	A2
Miller	Nicholas S.	NSM	Manager	10/26/2006	T&I - Follow-up with M. Madak in regards to the status of the Q3 fluctuation analysis as the analysis prepared included incomplete explanations and control deficiency noted.	0.4	\$300	\$120	A2
Pikos	Matthew C.	MCP	Senior	10/26/2006	Accumulating fluctuations and explanations related to our 3rd quarter overall analytical review procedures because the client documents and responses were incomplete as they implemented this new control.	1.1	\$225	\$248	A2
Simpson	Emma-Rose S.	ESS	Staff	10/26/2006	ACS - Prepared summary of account reconciliation deficiencies.	1.4	\$200	\$280	A2
Tosto	Cathy I.	CIT	Partner	10/26/2006	FAS 109 training in Paris	8.4	\$525	\$4,410	A2
Boehm	Michael J.	MJB	Manager	10/27/2006	DPSS Interim - Provided status update to C. Anderson regarding Cuneo cycle count testing.	0.5	\$300	\$150	A2
Boehm	Michael J.	MJB	Manager	10/27/2006	DPSS Interim - Conference call with D. Peebles, L. Augustine, and C. Talbert regarding Cuneo Cycle Count procedures.	0.8	\$300	\$240	A2
Chamarro	Destiny D.	DDC	Staff	10/27/2006	Saginaw - Discussion with D. Houston regarding inventory reconciliation control weaknesses (subledger with supporting details in Inventory does not tie to the general ledger).	0.9	\$200	\$180	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/27/2006	E&C - Meeting with G. Halleck to discuss company progress toward remediation of PP&E and tooling material weakness.	1.2	\$425	\$510	A2
Horner	Kevin John	KJH	Staff	10/27/2006	Packard Interim: updated summary conclusions matrix for revenue cycle and employee cost cycle to address comments on management's testing results and conclusions.	0.7	\$200	\$140	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	10/27/2006	Saginaw - Additional time discussing control weaknesses with reconciliation from DGL to Hyperion with AFD and other Saginaw personnel to understand the flow of balances from several sub systems (like SAP) up to Hyperion including documentation	2.4	\$425	\$1,020	A2
Imberger	Guido	GI	Senior Manager	10/27/2006	Saginaw - Team discussion regarding reconciliations performed by the client from Sub ledgers to general ledgers to determine the magnitude and potential work on these manual adjustments made by the Company.	2.1	\$425	\$893	A2
Krabill	Aaron J.	AJK	Senior Manager	10/27/2006	DPSS - Conference call with Cueno warehouse personnel and M. Boehm regarding the results of this week's cycle counts.	0.7	\$425	\$298	A2
Miller	Nicholas S.	NSM	Manager	10/27/2006	Packard - Review of Q3 inventory rollforward and certain compensating controls.	0.9	\$300	\$270	A2
Pikos	Matthew C.	MCP	Senior	10/27/2006	Reviewing the newly implemented quarterly reserve rollforward control prepared by the Packard division (Additional time was incurred b/c the initial rollforward provided was not the final copy, and did not have thorough documentation included).	1.0	\$225	\$225	A2
Pikos	Matthew C.	MCP	Senior	10/27/2006	Accumulating fluctuations and explanations related to our 3rd quarter overall analytical review procedures because the client documents and responses were incomplete as they implemented this new control.	2.2	\$225	\$495	A2
Saimoua	Omar Issam	OIS	Staff	10/27/2006	E&C - Met with G. Halleck and M. Hatzfeld to discuss deficiencies related to Fixed assets and Tooling.	1.1	\$200	\$220	A2
Tau	King-Sze	KST	Senior	10/27/2006	Saginaw - Discussion with G. Imberger on DGL mapping to Hyperion necessary due to control weakness in this area.	0.6	\$250	\$150	A2
Tau	King-Sze	KST	Senior	10/27/2006	Saginaw - Additional time reviewing the reconciliation from the SAP fixed asset subledger to the general ledger due to control weaknesses noted as there are several manual adjustments made by the Company.	0.5	\$250	\$125	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	10/27/2006	Saginaw - additional discussion with the Companies personal (D. Huston, Steve, and Vince) regarding control weaknesses in inventory reconciliations.	0.9	\$250	\$225	A2
Tosto	Cathy I.	CIT	Partner	10/27/2006	Travel time to FAS 109 training in Paris	7.8	*\$263	\$2,048	A2
Tosto	Cathy I.	CIT	Partner	10/27/2006	Travel time from FAS 109 training in Paris	8.7	*\$263	\$2,284	A2
					A2 Financial Remediation Project Total:	<u><u>325.2</u></u>		<u><u>\$106,307</u></u>	
					* Billed at 1/2 of hourly billing rate				
Furukawa									
Horner	Kevin John	KJH	Staff	10/26/2006	Furukawa - discussion with F. Nance regarding the Furukawa audit status	0.2	\$200	\$40	A2
					A2 Furukawa Project Total:	<u><u>0.2</u></u>		<u><u>\$40</u></u>	
IT Remediation									
Pacella	Shannon M.	SMP	Manager	10/1/2006	Consolidated global deficiencies for VEGA NA, Brazil, and Korea.	2.1	\$300	\$630	A2
Pacella	Shannon M.	SMP	Manager	10/1/2006	Prepare agenda and meeting materials for meeting with the Core team to discuss IT deficiencies and impact to the financial statement audit.	3.7	\$300	\$1,110	A2
Pacella	Shannon M.	SMP	Manager	10/1/2006	Prepared meeting materials for weekly meeting to discuss SOX deficiencies with SOX IT Director, J. Piazza.	1.3	\$300	\$390	A2
Asher	Kevin F.	KFA	Partner	10/2/2006	Attend TSRS meeting and review to discuss deficiencies and remediation plans	4.4	\$700	\$3,080	A2
Cash	Kevin L.	KLC	Partner	10/2/2006	Preparation for and participation TSRS meeting to discuss deficiencies identified and impact on audit. Attendees included: J. Simpson, K. Asher, S. Sheckell, J. Henning, S. Pacella, A. Tanner and C. Peterson	2.1	\$525	\$1,103	A2
Cash	Kevin L.	KLC	Partner	10/2/2006	Review and discussion of IT General Controls remediation needs	2.3	\$525	\$1,208	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/2/2006	Meeting with core audit team - K. Asher, J. Henning and S. Sheckell, K. Cash, J. Simpson, N. Miller, A. Tanner and S. Pacella to discuss IT deficiencies and impact on audit.	0.9	\$425	\$383	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	10/2/2006	Attend meeting with K. Asher, J. Henning and S. Sheckell, K. Cash, J. Simpson, N. Miller, A. Tanner and S. Pacella to discuss IT deficiencies and impact on audit.	1.1	\$525	\$578	A2
Izzo	Tamara H.	THI	Partner	10/2/2006	Preparation for and participation in meeting with Core team to discuss IT deficiencies and impact to financial statement audit. Attendees included: J.Simpson, K.Asher, S. Sheckell, J.Henning, S.Pacella, A.Tanner and C.Peterson	2.3	\$525	\$1,208	A2
Miller	Nicholas S.	NSM	Manager	10/2/2006	Attend TSRS team planning event to discuss deficiencies and remediation plans.	2.5	\$300	\$750	A2
Pacella	Shannon M.	SMP	Manager	10/2/2006	Preparation for and participation in meeting with Core team to discuss IT deficiencies and impact to financial statement audit. Attendees included: J.Simpson, K.Asher, S. Sheckell, J.Henning, S.Pacella, A.Tanner and C.Peterson	2.7	\$300	\$810	A2
Pacella	Shannon M.	SMP	Manager	10/2/2006	Weekly meeting with IT SOX Director, J.Piazza and PMO, M.Harris, B.Garvey, (EY) K.Cash and A.Taner to discuss SOX defiecencies.	1.1	\$300	\$330	A2
Pacella	Shannon M.	SMP	Manager	10/2/2006	Updates to the meeting materials for the meeting with Core to discuss the IT deficiencies and the impact to the financial statement audit -based on feedback from Core Team.	1.1	\$300	\$330	A2
Pacella	Shannon M.	SMP	Manager	10/2/2006	Reviewed listing of E&Y deficiencies and identified a criticality rating for each one.	1.1	\$300	\$330	A2
Pacella	Shannon M.	SMP	Manager	10/2/2006	Reviewed listing of Management identified "high" criticality deficiencies with TSRS Partner.	0.8	\$300	\$240	A2
Peterson	Christopher A.	CAP	Manager	10/2/2006	Preparation for and participation in meeting with Core team to discuss IT deficiencies and impact to financial statement audit. Attendees included: J.Simpson, K.Asher, S. Sheckell, J.Henning, S.Pacella, A.Tanner and C.Peterson	2.6	\$300	\$780	A2
Simpson	Jamie	JS	Senior Manager	10/2/2006	TSRS status meeting with K. Cash, S. Pacella, A. Tanner, C. Peterson to discuss ineffective general controls testing results and planned substantive procedures.	1.3	\$425	\$553	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tanner	Andrew J.	AJT	Senior Manager	10/2/2006	IT Executive update meeting with J. Piazza, Harris, B. Garvey, PwC, K. Cash, and S. Pacella to discuss IT deficiencies.	0.4	\$475	\$190	A2
Tanner	Andrew J.	AJT	Senior Manager	10/2/2006	Preparation for and participation in Team Directed Planning event. Attendees included: J.Simpson, K.Asher, S. Sheckell, J.Henning, S.Pacella, A.Tanner and C.Peterson	2.1	\$475	\$998	A2
Tanner	Andrew J.	AJT	Senior Manager	10/2/2006	IT Executive update meeting with J. Piazza, Harris, B. Garvey, PwC, K. Cash, and S. Pacella to discuss classification and remediation plans for SAP deficiencies	1.6	\$475	\$760	A2
Pacella	Shannon M.	SMP	Manager	10/3/2006	Follow-up with Partner, K.Cash, on issues identified with Mexico change management process.	0.3	\$300	\$90	A2
Pacella	Shannon M.	SMP	Manager	10/3/2006	Discuss with Senior, design of substantive procedures for SAP.	0.3	\$300	\$90	A2
Pacella	Shannon M.	SMP	Manager	10/3/2006	Call with K. Cash to discuss providing a summary to the IT SOX PMO of follow-up needed on High rated deficiencies (based on status meeting held with PMO on Monday).	0.4	\$300	\$120	A2
Pacella	Shannon M.	SMP	Manager	10/5/2006	Consolidate global deficiencies for reporting to Management.	1.5	\$300	\$450	A2
Pacella	Shannon M.	SMP	Manager	10/5/2006	Summarize discussion held with IT SOX Director re: feedback on the deficiencies rated high.	2.1	\$300	\$630	A2
Boehm	Michael J.	MJB	Manager	10/6/2006	DPSS Interim - Correspondence to Nedadur & Langford regarding PN2 database in SAP.	0.2	\$300	\$60	A2
Boehm	Michael J.	MJB	Manager	10/6/2006	E&S Interim - Correspondence to Hoffman & M. McWhorter regarding PN2 database.	0.2	\$300	\$60	A2
Cash	Kevin L.	KLC	Partner	10/6/2006	Conference call and review re SAP exceptions	2.8	\$525	\$1,470	A2
Huffman	Derek T.	DTH	Senior	10/6/2006	Performance of substantive procedures for SAP program changes	3.7	\$225	\$833	A2
Huffman	Derek T.	DTH	Senior	10/6/2006	Review of results of substantive procedures surrounding SAP program change	1.4	\$225	\$315	A2
Pacella	Shannon M.	SMP	Manager	10/6/2006	Discuss with D. Huffman options for testing access administration via substantive procedures.	0.5	\$300	\$150	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	10/6/2006	Meeting with K. Cash and D.. Huffman to discuss substantive procedures for SAP access administration.	0.5	\$300	\$150	A2
Peterson	Christopher A.	CAP	Manager	10/6/2006	Update review note tracker and AWS based on IAS correspondence needed to retain our reliance strategy.	2.2	\$300	\$660	A2
Peterson	Christopher A.	CAP	Manager	10/6/2006	Created comprehensive list of all E&Y identified Hyperion deficiencies	0.7	\$300	\$210	A2
Pacella	Shannon M.	SMP	Manager	10/7/2006	Prepared meeting materials for weekly meeting to discuss SOX deficiencies with SOX IT Director, J.Piazza.	1.5	\$300	\$450	A2
Pacella	Shannon M.	SMP	Manager	10/8/2006	Prepared meeting materials for weekly meeting to discuss SOX deficiencies with SOX IT Director, J.Piazza.	1.3	\$300	\$390	A2
Boehm	Michael J.	MJB	Manager	10/9/2006	E&S Interim - Review of correspondence from R. Hofmann regarding use of PN2 database	0.2	\$300	\$60	A2
Henning	Jeffrey M.	JMH	Partner	10/9/2006	PN2 discussion and review of memorandum	0.3	\$525	\$158	A2
Pacella	Shannon M.	SMP	Manager	10/9/2006	Weekly meeting with IT SOX Director, J.Piazza and PMO, M.Harris, B.Garvey, (EY) K.Cash and A.Tanner to discuss SOX defiecencies.	1.1	\$300	\$330	A2
Peterson	Christopher A.	CAP	Manager	10/9/2006	Updated ETBR and EDS Orlando Data Center in RN tracker, and send to B. Garvey for further action/review in order to maintain our reliance strategy	2.4	\$300	\$720	A2
Tanner	Andrew J.	AJT	Senior Manager	10/9/2006	Discussion with S. Pacella on agenda/materials for IT Exec Update meeting to discuss IT deficiencies.	0.5	\$475	\$238	A2
Tanner	Andrew J.	AJT	Senior Manager	10/9/2006	Meeting with J. Piazza, B. Garvey, PwC, and S. Pacella to discuss status of IT deficiencies.	0.3	\$475	\$143	A2
Tanner	Andrew J.	AJT	Senior Manager	10/9/2006	Meeting with J. Piazza, B. Garvey, PwC, and S. Pacella to discuss High priority issue remediation	0.8	\$475	\$380	A2
Tanner	Andrew J.	AJT	Senior Manager	10/9/2006	Review of High priority SAP issues; feedback on categorization and resulting substantive testing procedures	0.9	\$475	\$428	A2
Cash	Kevin L.	KLC	Partner	10/10/2006	Review and conference call to discuss SAP issues and audit response needed	2.6	\$525	\$1,365	A2
Henning	Jeffrey M.	JMH	Partner	10/13/2006	Discussion re: PN-2 testing with D. Bayles	0.9	\$525	\$473	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Huffman	Derek T.	DTH	Senior	10/13/2006	Discussion of SAP substantive procedures approach with S. Pacella and K. Cash	0.6	\$225	\$135	A2
Huffman	Derek T.	DTH	Senior	10/13/2006	Discussion of SAP substantive procedures with S. Pacella, K. Cash, and A. Tanner	0.8	\$225	\$180	A2
Pacella	Shannon M.	SMP	Manager	10/13/2006	Discuss SAP substantive procedures to be performed for logical access.	1.5	\$300	\$450	A2
Tanner	Andrew J.	AJT	Senior Manager	10/13/2006	Meeting with K. Cash and S. Pacella to discuss SAP Substantive procedures	1.4	\$475	\$665	A2
Henning	Jeffrey M.	JMH	Partner	10/15/2006	Correspondence re: PN 2 testing strategies	0.3	\$525	\$158	A2
Pacella	Shannon M.	SMP	Manager	10/15/2006	Consolidate issues from Germany and send to IT SOX PMO.	0.9	\$300	\$270	A2
Pacella	Shannon M.	SMP	Manager	10/15/2006	Prepared meeting materials for weekly meeting to discuss SOX deficiencies with SOX IT Director, J.Piazza.	0.8	\$300	\$240	A2
Cash	Kevin L.	KLC	Partner	10/16/2006	Preparation and participation in weekly status update - discussion of deficiencies. Attendees: M.Harris, J.Piazza, S.Pacella, A.Tanner	2.4	\$525	\$1,260	A2
Cash	Kevin L.	KLC	Partner	10/16/2006	Meeting with J. Piazza and Delphi team re SAP control deficiencies and Vega team responses	2.2	\$525	\$1,155	A2
Henning	Jeffrey M.	JMH	Partner	10/16/2006	Correspondence with TSRS re: PN2 testing	0.3	\$525	\$158	A2
Huffman	Derek T.	DTH	Senior	10/16/2006	Conference call with J. Piazza, D. Steis, R. Hale, K. Cash, S. Pacella, M. Harris, and A. Tanner regarding SAP testing exceptions and substantive procedures	2.1	\$225	\$473	A2
Pacella	Shannon M.	SMP	Manager	10/16/2006	Weekly meeting with IT SOX Director, J.Piazza and PMO, M.Harris, B.Garvey, (EY) K.Cash and A.Taner to discuss SOX defieciencies.	1.1	\$300	\$330	A2
Pacella	Shannon M.	SMP	Manager	10/16/2006	Provide feedback to team on testing exceptions and appropriate next steps.	3.5	\$300	\$1,050	A2
Simpson	Jamie	JS	Senior Manager	10/16/2006	Discussion with S. Pacella regarding PN2.	0.5	\$425	\$213	A2
Tanner	Andrew J.	AJT	Senior Manager	10/16/2006	Review of SAP Substantive procedures	1.1	\$475	\$523	A2
Tanner	Andrew J.	AJT	Senior Manager	10/16/2006	Meeting with J. Piazza, PwC, K. Cash, S. Pacella, and D Huffman to discuss SAP remediation and substantive testing	1.3	\$475	\$618	A2
Pacella	Shannon M.	SMP	Manager	10/17/2006	Provide feedback to team on testing exceptions and appropriate next steps.	2.8	\$300	\$840	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	10/18/2006	Meeting with B. Garvey and K. Cash to discuss 2007 Internal Audit involvement.	0.8	\$300	\$240	A2
Pacella	Shannon M.	SMP	Manager	10/18/2006	Review global deficiencies rated "high" and worked with global E&Y teams to obtain additional details on issues identified for IT SOX PMO.	1.8	\$300	\$540	A2
Pacella	Shannon M.	SMP	Manager	10/18/2006	Discussion with D. Huffman to prepare for meeting with IT Management re: next steps for SAP substantive procedures.	0.5	\$300	\$150	A2
Huffman	Derek T.	DTH	Senior	10/19/2006	Preparation of substantive procedure steps for management	0.8	\$225	\$180	A2
Huffman	Derek T.	DTH	Senior	10/19/2006	Discussion with D. Steis and D. Nguyen to cover SAP testing substantive procedures	1.8	\$225	\$405	A2
Pacella	Shannon M.	SMP	Manager	10/19/2006	Discussion with D. Huffman to prepare for meeting with IT Management re: next steps for SAP substantive procedures.	0.5	\$300	\$150	A2
Tanner	Andrew J.	AJT	Senior Manager	10/19/2006	Discussion with S. Pacella on SAP Logical Access substantive procedures	0.5	\$475	\$238	A2
Tanner	Andrew J.	AJT	Senior Manager	10/19/2006	Discussion with D. Huffman on logical access/CCID substantive testing results	0.6	\$475	\$285	A2
Pacella	Shannon M.	SMP	Manager	10/22/2006	Prepared meeting materials for weekly meeting to discuss SOX deficiencies with SOX IT Director, J.Piazza.	0.9	\$300	\$270	A2
Pacella	Shannon M.	SMP	Manager	10/22/2006	Consolidate Walkthrough deficiencies for Stonehouse and send to IT SOX PMO	1.1	\$300	\$330	A2
Cash	Kevin L.	KLC	Partner	10/23/2006	ITGC update meeting with J.Piazza, M.Harris, A.Tanner and S.Pacella, D.Steis, D.Huffman to discuss SAP deficiencies and status on remediation	1.6	\$525	\$840	A2
Cash	Kevin L.	KLC	Partner	10/23/2006	Preparation for ITGC update meeting with J.Piazza, M.Harris, A.Tanner and S.Pacella, D.Steis, D.Huffman to discuss SAP deficiencies and status on remediation	1.2	\$525	\$630	A2
Huffman	Derek T.	DTH	Senior	10/23/2006	SAP testing exception call with J. Piazza, A. Tanner, K. Cash, D. Steis, D. Nguyen, and S. Pacella	1.1	\$225	\$248	A2
Pacella	Shannon M.	SMP	Manager	10/23/2006	Status meeting with K. Cash and A. Tanner to discuss meeting agenda for IT SOX PMO Status meeting.	0.4	\$300	\$120	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	10/23/2006	Attend IT SOX PMO Status meeting to discuss IT remediation status - for issues identified as critical.	1.2	\$300	\$360	A2
Tanner	Andrew J.	AJT	Senior Manager	10/23/2006	Meeting with J. Piazza, PwC, S. Pacella, K. Cash and D. Huffman to discuss high risk deficiencies and related remediation	1.1	\$475	\$523	A2
Pacella	Shannon M.	SMP	Manager	10/25/2006	Review IAS prepared testing procedures for visit to HP Toronto and provide feedback.	2.1	\$300	\$630	A2
Cash	Kevin L.	KLC	Partner	10/26/2006	Conference call to discuss ITGC issues and audit response	2.4	\$525	\$1,260	A2
Huffman	Derek T.	DTH	Senior	10/26/2006	Call with S. Sheckell, K. Cash, S. Pacella, J. Simpson, and A. Tanner regarding SAP test results impact to audit	1.1	\$225	\$248	A2
Pacella	Shannon M.	SMP	Manager	10/26/2006	Discussion with J. Simpson and S. Sheckell re: SAP ineffectiveness.	0.9	\$300	\$270	A2
Sheckell Simpson	Steven F.	SFS	Partner	10/26/2006	Review IT deficiencies and remediation plan	1.4	\$525	\$735	A2
	Jamie	JS	Senior Manager	10/26/2006	Conf. call with TSRS team (A. Tanner, S. Pacella, D. Huffman, K. Cash and S. Sheckell) to discuss SAP deficiencies and remediation plan.	1.0	\$425	\$425	A2
Tanner	Andrew J.	AJT	Senior Manager	10/26/2006	Meeting with J. Simpson, S. Sheckell, S. Pacella, and D. Huffman to discuss SAP ineffectiveness and audit implications	0.7	\$475	\$333	A2
Cash	Kevin L.	KLC	Partner	10/27/2006	Preparation for and participation in meeting with J.Piazza, M.Harris, A.Tanner, S.Pacella, D.Steis to discuss SAP deficiencies and remediation plans.	3.5	\$525	\$1,838	A2
Huffman	Derek T.	DTH	Senior	10/27/2006	Performed analysis related to CC IDs to provide to Vega for further investigation and remediation of exceptions	1.3	\$225	\$293	A2
Huffman	Derek T.	DTH	Senior	10/27/2006	Met with J. Piazza, A. Tanner, S. Pacella, D. Nguyen, D Steis, K. Cash, and M. Harris to discuss SAP testing exception follow up	2.1	\$225	\$473	A2
Pacella	Shannon M.	SMP	Manager	10/27/2006	Attended meeting with IT SOX PMO to discuss status of IT deficiencies.	2.1	\$300	\$630	A2
Pacella	Shannon M.	SMP	Manager	10/27/2006	Go through SOCD with team to validate that issues identified are appropriate based on issues identified in testing.	1.1	\$300	\$330	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	10/27/2006	Preparation of issues/observations matrix for DGL closing meeting.	1.4	\$225	\$315	A2
Stille	Mark Jacob	MJS	Senior	10/27/2006	Preparation of issues/observations matrix for Steering closing meeting.	1.1	\$225	\$248	A2
Stille	Mark Jacob	MJS	Senior	10/27/2006	Updating of SOCD for DGL, Hyperion, Steering issues/observations/deficiencies.	0.9	\$225	\$203	A2
Tanner	Andrew J.	AJT	Senior Manager	10/27/2006	Review of SAP CCID deficiency memo	0.6	\$475	\$285	A2
Tanner	Andrew J.	AJT	Senior Manager	10/27/2006	Meeting with D. Huffman/S. Pacella to discuss next step on CCID deficiency and evaluation criteria	0.7	\$475	\$333	A2
Tanner	Andrew J.	AJT	Senior Manager	10/27/2006	Meeting with J. Piazza, Vega, PwC, K. Cash, S. Pacella, and D. Huffman to discuss high risk deficiencies and related remediation	2.1	\$475	\$998	A2
Tanner	Andrew J.	AJT	Senior Manager	10/27/2006	Meeting with S. Pacella and D. Huffman to discuss content requirements for memo on SAP CCID issue, implications, and substantive procedures	1.3	\$475	\$618	A2
A2 IT Remediation Project Total:						<u>134.4</u>		<u>\$50,860</u>	
Saginaw Carve-Out Audit									
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/2/2006	Meeting with J. Perkins, S. Daniels, and KPMG to discuss timetables, deliverables and audit support required to issue carve-out financials.	3.1	\$425	\$1,318	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/2/2006	Travel time to participate in strategy session with J. Perkins, S. Daniels, and KPMG to discuss audit process related specifically to the carve-out financials.	3.1	\$425	\$1,318	A2
Henning	Jeffrey M.	JMH	Partner	10/2/2006	Saginaw prep session	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	10/2/2006	Conf. call with M. Hatzfeld re: Saginaw status	0.3	\$525	\$158	A2
Henning	Jeffrey M.	JMH	Partner	10/2/2006	Meeting with T. Timko to review Saginaw strategy	1.1	\$525	\$578	A2
Imberger	Guido	GI	Senior Manager	10/2/2006	Meeting with KPMG, Steering management about timeline and process to audit carve out financials.	1.8	\$425	\$765	A2
Imberger	Guido	GI	Senior Manager	10/2/2006	Prepare a basis to discuss with company and KPMG our requirements and needs to be able to audit carve out financials.	0.9	\$425	\$383	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	10/2/2006	Navigate through data room data to identify information needed to scope the international audit work, what is in scope and what is out of scope.	0.6	\$425	\$255	A2
Tau	King-Sze	KST	Senior	10/2/2006	Discussion with M. Hatzfeld and the rest of E&Y Saginaw team about our approach on testing controls with deficiencies.	0.5	\$250	\$125	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/3/2006	Updates to J. Henning on session with KPMG M&A and Saginaw.	0.6	\$425	\$255	A2
Henning	Jeffrey M.	JMH	Partner	10/3/2006	Conference call with S. Daniels re: audit status	0.9	\$525	\$473	A2
Imberger	Guido	GI	Senior Manager	10/4/2006	Reviewing of data room files for additional information necessary for scoping.	0.7	\$425	\$298	A2
Imberger	Guido	GI	Senior Manager	10/4/2006	Prepare HS and SS separated balance sheet based on KPMG data room data for scoping international audit work	2.1	\$425	\$893	A2
Imberger	Guido	GI	Senior Manager	10/4/2006	Develop a timeline plan for the entire process from interim audit to audit of financials prepared by KPMG/Steering.	1.3	\$425	\$553	A2
Imberger	Guido	GI	Senior Manager	10/6/2006	Review organizational charts to identify Mexican trial balances for audit scope purposes.	0.3	\$425	\$128	A2
Imberger	Guido	GI	Senior Manager	10/6/2006	Develop questions for the meeting with KPMG regarding the process to generate the carve-out financials.	0.4	\$425	\$170	A2
Imberger	Guido	GI	Senior Manager	10/6/2006	Conference call with KPMG and Steering "Walk through the model" taken by KPMG to prepare carve-out financials.	2.2	\$425	\$935	A2
Imberger	Guido	GI	Senior Manager	10/6/2006	Additional inquiries of steering personal to be able to breakdown the North America HS and North America SS for scoping.	0.9	\$425	\$383	A2
Imberger	Guido	GI	Senior Manager	10/6/2006	Discussion with B. Prueter regarding pro-forma financials, carve-out financials and SOPA/Hyperion questions for getting clarification on data provided.	0.6	\$425	\$255	A2
Imberger	Guido	GI	Senior Manager	10/6/2006	Review of information provided by KPMG on PBC list carve out (i.e. walk from Hyperion to carve out, CJV's posted in 2005) to get familiarized with the KPMG model.	0.9	\$425	\$383	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	10/6/2006	Search for necessary data to proof audit strategy on product line basis (HA sn SS) to ensure that we get sufficient coverage with our full scope audit locations even if we have to issue opinions on 2 separate financial (HS and SS)	1.6	\$425	\$680	A2
Tau	King-Sze	KST	Senior	10/6/2006	Saginaw - Company was not able to provide an AR detail file facilitating the AR confirmation process, therefore we need to spent more time on this..	0.6	\$250	\$150	A2
Tau	King-Sze	KST	Senior	10/6/2006	Saginaw - Although Saginaw and Athens should have been presented in one ledger, Company provided 2 ledger which we needed to combine for audit purpose (K9 and W9 DGL TB).	0.2	\$250	\$50	A2
Tau	King-Sze	KST	Senior	10/6/2006	Saginaw - incremental time necessary to Discussion with D. Chamarro regarding AR files (as they do not meet the requested criteria) that are sent to TSRS for AR confirmation.	0.3	\$250	\$75	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/9/2006	Fee estimate preparation and ETC analysis for Saginaw carve out.	3.1	\$425	\$1,318	A2
Imberger	Guido	GI	Senior Manager	10/9/2006	Draft of international audit instruction and work on scoping files to identify the in scope entities (i.e., locations of Saginaw where the auditor needs to report to us for purposes of carve-out financials)	2.3	\$425	\$978	A2
Tau	King-Sze	KST	Senior	10/10/2006	Saginaw - As the AR file does not meet the criteria (fullfilled by all other Delphi Divissions) we needed to figure out how to modify it by ourself (Discussion with D. Chamarro regarding the AR detail file).	0.6	\$250	\$150	A2
Tau	King-Sze	KST	Senior	10/10/2006	Saginaw - additional time necessary to discuss with D. Gustin regarding the AR detail file that we have to request for AR confirmation purposes (Company is not able to provide same format as the other Divisions to faciliate a centralized and efficient approach)..	0.4	\$250	\$100	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	10/11/2006	Saginaw - Although Saginaw and Athens balances should have been combined by the Company we did not receive a respective information and therefore had to prepare it for ourself, i.e. Merged DGL Trial Balance for division K9 & W9 in Excel.	3.4	\$200	\$680	A2
Chamarro	Destiny D.	DDC	Staff	10/11/2006	Saginaw - incremental time incurred to generate requested but not provided information for ourself (Merged K9 & W9 TB. For both 6/30 and 12/31/05)	1.6	\$200	\$320	A2
Chamarro	Destiny D.	DDC	Staff	10/11/2006	Saginaw - Due to the fact that the company was not able to provide a file supporting the AR confirmation process as all other divisions we had to discuss modifications with the Company (Discussed AR confirmation process with D. Gustin).	0.6	\$200	\$120	A2
Chamarro	Destiny D.	DDC	Staff	10/11/2006	Saginaw - Due to provided insufficient information by the Company we needed to adjust/modify the process (follow up discussion with K. Tau regarding meeting with D. Gustin related to AR confirmation process).	0.4	\$200	\$80	A2
Chamarro	Destiny D.	DDC	Staff	10/12/2006	Saginaw - additional time incurred because we did not receive already a combined (Saginaw and Athens, K9 and W9) Trial balance	1.4	\$200	\$280	A2
Chamarro	Destiny D.	DDC	Staff	10/12/2006	Saginaw - make modifications to the worked on AR file for AR confirmations, as the file provided by SAG did not fulfill the requested criterias.	1.2	\$200	\$240	A2
Henning	Jeffrey M.	JMH	Partner	10/12/2006	Review of opinion language for Saginaw carve out	0.3	\$525	\$158	A2
Imberger	Guido	GI	Senior Manager	10/12/2006	Define scoping for locations where auditors have to report to us for purposes of carve-out audit	2.9	\$425	\$1,233	A2
Imberger	Guido	GI	Senior Manager	10/12/2006	Summary of push downs (e.g. accruals posted at corporate) to Saginaw division to get an overview of the volume and be able to identify areas for specific carve out audit procedures	1.0	\$425	\$425	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	10/12/2006	Saginaw - Discussion with D. Chamarro regarding the AR file we received for confirmation and how to modify in order to meet the requested information..	0.3	\$250	\$75	A2
Chamarro	Destiny D.	DDC	Staff	10/13/2006	Time spent on attaining the proper file needed to send out AR Confirmations.	1.4	\$200	\$280	A2
Imberger	Guido	GI	Senior Manager	10/13/2006	Reviewing data room file to compile the information necessary for scoping the audit work on carve out push downs.	0.4	\$425	\$170	A2
Imberger	Guido	GI	Senior Manager	10/13/2006	Call with B. Prueter and T. Wahl regarding requested information on the push down adjustments from corporate to Saginaw division fro carve put purposes.	0.7	\$425	\$298	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/16/2006	Discussion with J. Perkins to provide update on E&Y sessions with KPMG, global scoping for carve-out and key issues noted to date.	1.9	\$425	\$808	A2
Imberger	Guido	GI	Senior Manager	10/16/2006	Conference call with J. Perkins regarding changes in audit approach, carve out audit related (process of fs preparation by the client, KPMG's support)	0.5	\$425	\$213	A2
Imberger	Guido	GI	Senior Manager	10/16/2006	Draft the scoping memo to identify international locations of Steering to be audited and other specific scope areas, like KPMG model for partner review., including modification and preparation of excel spreadsheets.	3.8	\$425	\$1,615	A2
Imberger	Guido	GI	Senior Manager	10/17/2006	Discussions held with L. Briggs and J. Perkins related to the file and information necessary to select the accounts receivable confirm sample (Excess time incurred due to difficulties experienced by client in providing detail).	0.6	\$425	\$255	A2
Imberger	Guido	GI	Senior Manager	10/17/2006	Finalize the draft memo of scoping and identify work to be performed in other countries and prepare excel file therefore.	3.7	\$425	\$1,573	A2
Chamarro	Destiny D.	DDC	Staff	10/18/2006	Excess time spent to get AR confirmation file.	0.6	\$200	\$120	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	10/18/2006	Coordinate efforts to get the AR confirmation file for interim L. Brigss (Delphi) , our TSRS people and corporate. (Excess time incurred due to difficulties experienced by client in providing detail)	0.6	\$425	\$255	A2
Imberger	Guido	GI	Senior Manager	10/18/2006	Draft of audit instructions to be send to foreign E&Y offices for the carve-out audit.	3.3	\$425	\$1,403	A2
Imberger	Guido	GI	Senior Manager	10/18/2006	Preparation for a call with KPMG and the discussion with the client about adjustments to the Trial Balances in the KPMG model	1.7	\$425	\$723	A2
Imberger	Guido	GI	Senior Manager	10/18/2006	Phone conference with KPMG (B. Hayes) and the company (T. Wahl and B. Prueter) regarding the file structure and how to find details of adjustments to the Trial Balance in the KPMG model	1.6	\$425	\$680	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/19/2006	Discussion with J. Henning, S. Daniels, J. Perkins and D Knill to coordinate finance, audit and M&A priorities and action plans in conjunction with the carve-out audit.	1.1	\$425	\$468	A2
Henning	Jeffrey M.	JMH	Partner	10/19/2006	Steering conference call with Saginaw team to discuss carve out FS	1.1	\$525	\$578	A2
Henning	Jeffrey M.	JMH	Partner	10/19/2006	Conf. call with S. Daniels, Suzanne, et. al re: Saginaw FS carve out process	0.9	\$525	\$473	A2
Imberger	Guido	GI	Senior Manager	10/19/2006	Saginaw - Draft instruction to TSRS to combine AR file for use of getting the A/R conformation sample, the Company did not provide a file meeting our request.	0.2	\$425	\$85	A2
Imberger	Guido	GI	Senior Manager	10/19/2006	Saginaw - discussion with B. Beam and D. Gustin regarding the files produced and work we have to do in order to extract the data necessary to be able to select the confirmation (A/R), as the Company was not able to fulfill our request.	0.4	\$425	\$170	A2
Imberger	Guido	GI	Senior Manager	10/19/2006	Memo describing the KPMG model and the magnitude of the adjustments made by company and KPMG to generate a carve out P&l and Balance Sheet.	2.6	\$425	\$1,105	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	10/19/2006	Draft international engagement instruction including conform with E&Y corporate on specific audit procedures to be performed in specific locations.	3.1	\$425	\$1,318	A2
Chamarro	Destiny D.	DDC	Staff	10/20/2006	Saginaw - Updated TOC Control Summary for Expenditure, Revenue, Treasury and Inventory for carve out audit considerations.	4.2	\$200	\$840	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/20/2006	Review of scoping memo for Saginaw.	1.4	\$425	\$595	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/20/2006	Review of scoping analysis and coverage on HS and SS businesses for Saginaw.	1.1	\$425	\$468	A2
Imberger	Guido	GI	Senior Manager	10/20/2006	Walk through with K. Barber (TSRS) the files provided for A/R sampling which we need to adjust in order to be able to pull the sample.	0.8	\$425	\$340	A2
Imberger	Guido	GI	Senior Manager	10/20/2006	Implement changes to International Audit Instructions for Saginaw.	0.8	\$425	\$340	A2
Imberger	Guido	GI	Senior Manager	10/20/2006	Discussion with R. Jok, B. Hoeppner regarding the responsibility for the Livorno exit cost calculation in order to be able to determine whether we are able to audit this in U.S. or need E&Y Italy.	0.4	\$425	\$170	A2
Tau	King-Sze	KST	Senior	10/20/2006	Saginaw - Reviewed revised CAAT form (IT support necessary to get AR confirmation) because Company could not provide appropriate file.	0.2	\$250	\$50	A2
Chamarro	Destiny D.	DDC	Staff	10/25/2006	Saginaw - Updated Control Summary Conclusion	1.9	\$200	\$380	A2
Barber	Keither A.	KAB	Senior	10/27/2006	additional IT procedure performed to Design code and output reports for the AR CAAT Saginaw-Interim confirmation work to be preformed (as the client did not provide requested file).	2.1	\$275	\$578	A2
Barber	Keither A.	KAB	Senior	10/27/2006	additional time necessary to document of output reports and procedures for the AR CAAT Saginaw-Interim confirmation work (because of files needed to be modified by us rather than being provided by the client)	1.3	\$275	\$358	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barber	Keither A.	KAB	Senior	10/27/2006	Discussed data requirements with G. Imberger for the AR CAAT Saginaw-Interim work - excess time due to having to merge files.	1.3	\$275	\$358	A2
Barber	Keither A.	KAB	Senior	10/27/2006	Combined AR data file to Shipper file provided by G. Imberger for the AR CAAT Saginaw-Interim work to be preformed.	2.2	\$275	\$605	A2
Chamarro	Destiny D.	DDC	Staff	10/27/2006	Saginaw - As companies details of accounts receivable do not tie to the general ledger and several adjustments are made in the general ledger we needed to work additional time with D. Gustin regarding AR to DGL Recon	1.7	\$200	\$340	A2
A2 Saginaw Carve-Out Project Total: <u><u>94.7</u></u> <u><u>\$35,050</u></u>									
A2 Project Total: <u><u>765.2</u></u> <u><u>\$285,276</u></u>									
Tax - A3									
Tucker	Howard J.	HJT	Partner	9/25/2006	Review data regarding 382	3.4	\$700	\$2,380	A3
Tucker	Howard J.	HJT	Partner	9/26/2006	Review data - issues related to 382 trading order	3.2	\$700	\$2,240	A3
Berard	Peter	PB	Manager	10/2/2006	Discussion with S. Gale regarding New York nonresident income tax withholding. Reversal from PD.	0.5	\$300	\$150	A3
Toсто	Cathy I.	CIT	Partner	10/2/2006	Review org chart and discuss corporate history with J. McBride.	0.4	\$660	\$264	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	10/4/2006	Review Delphi entity structure charts prepared by internal E&Y graphics.	1.8	\$600	\$1,080	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	10/4/2006	Prepare email re: Delphi entity structure charts prepared by internal E&Y graphics to C. Tosto.	0.3	\$600	\$180	A3
Toсто	Cathy I.	CIT	Partner	10/5/2006	Review corporate history documents prepared by J. McBride.	0.3	\$660	\$198	A3
Toсто	Cathy I.	CIT	Partner	10/5/2006	Prepare email to client regarding corporate history documents.	0.3	\$660	\$198	A3
Toсто	Cathy I.	CIT	Partner	10/5/2006	Discussion with S. Gale regarding the tax basis balance sheet, stock basis and other information needed for post emergence projections	0.6	\$660	\$396	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mc Bride Jr.	James E.	JEM	Senior Manager	10/6/2006	Conf. call with S. Gale, H. Tucker, C. Tosto & R. Ward re: timing & next steps, specifically next steps with respect to quantifying inside tax basis in assets.	0.4	\$600	\$240	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	10/6/2006	Review slides from S. Gale.	0.3	\$600	\$180	A3
Tosto	Cathy I.	CIT	Partner	10/6/2006	Call with S. Gale regarding timetable of modeling.	0.3	\$660	\$198	A3
Tosto	Cathy I.	CIT	Partner	10/6/2006	Follow-up discussion with R. Ward and H. Tucker regarding timetable of modeling.	0.4	\$660	\$264	A3
Tucker	Howard J.	HJT	Partner	10/6/2006	Bankruptcy matters prep FTI call	1.2	\$700	\$840	A3
Ward	Richard D.	RDW	Executive Director	10/6/2006	Conference call to with S. Gale to discuss the Company's emergence planning process	0.5	\$660	\$330	A3
Blank	Jacob M.	JMB	Partner	10/9/2006	Conference call re modeling 28T 108 w/ H. Tucker.	0.9	\$750	\$675	A3
Ericson	Mary C.	MCE	Manager	10/9/2006	Call with S. Gale, H. Tucker, and R. Ward regarding 5-year plan and information needs for tax analysis.	0.8	\$500	\$400	A3
Tucker	Howard J.	HJT	Partner	10/9/2006	Discussion regarding FTI and other matters	1.8	\$700	\$1,260	A3
Ward	Richard D.	RDW	Executive Director	10/9/2006	Call with S. Gale, Joffe, H. Tucker and others regarding the Company's information needs relative to planning for emergence	1.1	\$660	\$726	A3
Ericson	Mary C.	MCE	Manager	10/10/2006	Edits to attribute reduction models.	0.4	\$500	\$200	A3
Ericson	Mary C.	MCE	Manager	10/10/2006	Call with S. Gale, R. Ward, and H. Tucker to discuss timeline for 5 year plan and GM agreement.	0.6	\$500	\$300	A3
Tosto	Cathy I.	CIT	Partner	10/10/2006	Review email from S. Gale on structure for stock basis analysis	0.2	\$660	\$132	A3
Tucker	Howard J.	HJT	Partner	10/10/2006	Discussion with S. Gale regarding GM and review of FTI materials	1.7	\$700	\$1,190	A3
Blank	Jacob M.	JMB	Partner	10/11/2006	COD & 84176.	0.6	\$750	\$450	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/11/2006	Meeting with M. Lewis, J. Moore, and C. Tosto to discuss tax basis balance sheets (assets only) historically prepared by Delphi tax dept. & to discuss next steps to develop full tax basis balance sheets for attribute.	1.7	\$600	\$1,020	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/11/2006	Meeting with S. Gale & C. Tosto to discuss entity structure history and discuss next steps for stock basis calculations.	2.2	\$600	\$1,320	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	10/11/2006	Discuss staffing and scope of basis work	0.4	\$660	\$264	A3
Tosto	Cathy I.	CIT	Partner	10/11/2006	Debrief P. Lee on basis work to be performed	0.6	\$660	\$396	A3
Tosto	Cathy I.	CIT	Partner	10/11/2006	Discuss with J. McBride email from S. Gale regarding corporate history for stock basis analysis	0.8	\$660	\$528	A3
Tosto	Cathy I.	CIT	Partner	10/11/2006	Meeting with S. Gale regarding stock basis analysis	1.3	\$660	\$858	A3
Tosto	Cathy I.	CIT	Partner	10/11/2006	Meeting with M. Lewis and J. Moore regarding tax basis balance sheet	1.4	\$660	\$924	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	10/12/2006	Meeting with S. Gale, M. Lewis, J. Moore & C. Tosto to discuss determining opening outside stock basis of subs as of the spin from GM.	2.1	\$600	\$1,260	A3
Tosto	Cathy I.	CIT	Partner	10/12/2006	Meeting with S. Gale, M. Lewis, and J. Moore to discuss int'l subsidiary stock basis issues	1.4	\$660	\$924	A3
Lee	Patrick	PL	Senior Manager	10/13/2006	Reviewing Basis Calculation	1.7	\$600	\$1,020	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	10/13/2006	Review E&Y attribute profiler software for use to calculate outside stock basis.	1.8	\$600	\$1,080	A3
Tosto	Cathy I.	CIT	Partner	10/13/2006	Discuss stock basis work to be performed at client site next week with P. Lee	0.4	\$660	\$264	A3
Lee	Patrick	PL	Senior Manager	10/16/2006	Reviewing information regarding stock basis.	2.3	\$600	\$1,380	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	10/16/2006	Discussion with R. Ward re tax attribute reduction mode & basis calculations.	0.4	\$600	\$240	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	10/16/2006	Discussion with P. Lee & M. Wang re: goals for next da meeting at Delphi & software to be used for stock basis calculations.	0.7	\$600	\$420	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	10/16/2006	Revise entity structure history in light of S. Gale's edits; Highlight areas where we still need additional info.	2.4	\$600	\$1,440	A3
Wang	Michelle Xiaomu	MXW	Staff	10/16/2006	Discussed project with J. McBride.	0.3	\$264	\$79	A3
Wang	Michelle Xiaomu	MXW	Staff	10/16/2006	Install "Attribute Profiler"	0.7	\$264	\$185	A3
Frank	Michele L.	MLF	Senior Manager	10/17/2006	Consult with J. McBride, M. Wang and P. Lee re: misc. stock basis issues (technical and Attribute profiler related)	0.8	\$600	\$480	A3
Lee	Patrick	PL	Senior Manager	10/17/2006	Delphi Security Process	0.5	\$600	\$300	A3
Lee	Patrick	PL	Senior Manager	10/17/2006	Examining documents re: basis adjustments.	1.4	\$600	\$840	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Lee	Patrick	PL	Senior Manager	10/17/2006	Review Subsidiary Stock Basis Adjustments	2.3	\$600	\$1,380	A3
Lee	Patrick	PL	Senior Manager	10/17/2006	Review 1999-A Tax Information for Basis Study	2.7	\$600	\$1,620	A3
Lee	Patrick	PL	Senior Manager	10/17/2006	Review M-1 Adjustments	2.3	\$600	\$1,380	A3
Lee	Patrick	PL	Senior Manager	10/17/2006	Discussion with S. Gale regarding M-1 Adjustments.	0.6	\$600	\$360	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/17/2006	Outside basis: Review additional info provided by S. Gale re opening basis after GM spin.	2.1	\$600	\$1,260	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/17/2006	Outside basis calcs: Meeting with S. Gale to discuss questions re year-to-year basis adjustments proposed by Delphi and also to discuss entity structure history & beginning basis amounts.	2.2	\$600	\$1,320	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/17/2006	Outside basis calcs: Discussion with P. Lee re: M-1 item in 1999 return & whether such items should impact basis.	1.2	\$600	\$720	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/17/2006	Continue helping M. Wang with inputting entity history into software.	1.7	\$600	\$1,020	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/17/2006	Outside stock basis calculations: Discussion with S. Gale re approach & review of available information.	0.7	\$600	\$420	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/17/2006	Begin entering entity history into attribute profiler software with M. Wang.	1.1	\$600	\$660	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/17/2006	Outside stock basis calculations: Review revised entity history narrative.	1.1	\$600	\$660	A3
Wang	Michelle Xiaomu	MXW	Staff	10/17/2006	Discussion with S. Gale regarding the spin off history and the transactions.	0.5	\$264	\$132	A3
Wang	Michelle Xiaomu	MXW	Staff	10/17/2006	Prepare copies of client's binders (1999 - 2001).	1.6	\$264	\$422	A3
Wang	Michelle Xiaomu	MXW	Staff	10/17/2006	Review "Stock Basis in U.S. Subsidiary Members Technical Guide"	1.8	\$264	\$475	A3
Wang	Michelle Xiaomu	MXW	Staff	10/17/2006	Enter the entities of consolidated tax group in "Attribute Profiler".	1.0	\$264	\$264	A3
Wang	Michelle Xiaomu	MXW	Staff	10/17/2006	Enter "special adjustments" (liquidation) in "Attribute Profiler".	1.3	\$264	\$343	A3
Wang	Michelle Xiaomu	MXW	Staff	10/17/2006	Enter the entities of consolidated tax group in "Attribute Profiler".	2.9	\$264	\$766	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Frank	Michele L.	MLF	Senior Manager	10/18/2006	Consult with J. McBride, M. Wang and P. Lee regarding stock basis issues (technical and attribute profiler related)	0.8	\$600	\$480	A3
Lee	Patrick	PL	Senior Manager	10/18/2006	Review client-prepared workpapers regarding stock basis adjustments.	1.3	\$600	\$780	A3
Lee	Patrick	PL	Senior Manager	10/18/2006	Reviewing stock basis materials for 2002-2003 tax years.	2.2	\$600	\$1,320	A3
Lee	Patrick	PL	Senior Manager	10/18/2006	Review Client Stock Basis Adjustments	2.5	\$600	\$1,500	A3
Lee	Patrick	PL	Senior Manager	10/18/2006	Review adjustments to stock basis analysis.	2.8	\$600	\$1,680	A3
McBride Jr.	James E.	JEM	Senior Manager	10/18/2006	Stock basis: Review additional information from S. Gale re entity history and beginning basis for selected entities.	2.8	\$600	\$1,680	A3
McBride Jr.	James E.	JEM	Senior Manager	10/18/2006	Stock basis: Update entity history in light of S. Gale's comments.	2.1	\$600	\$1,260	A3
McBride Jr.	James E.	JEM	Senior Manager	10/18/2006	Stock basis: Meet with S. Gale regarding comments on entity history.	0.7	\$600	\$420	A3
McBride Jr.	James E.	JEM	Senior Manager	10/18/2006	Stock basis: Review year-to-year activity from Delphi re basis adjustments.	2.9	\$600	\$1,740	A3
Tucker	Howard J.	HJT	Partner	10/18/2006	Review data regarding 382	2.6	\$700	\$1,820	A3
Wang	Michelle Xiaomu	MXW	Staff	10/18/2006	Prepare copy of 2002 & 2003 client binders.	1.0	\$264	\$264	A3
Wang	Michelle Xiaomu	MXW	Staff	10/18/2006	Consult M. Frank on NOL, capital loss carryover and charitable contribution carryover.	1.3	\$264	\$343	A3
Wang	Michelle Xiaomu	MXW	Staff	10/18/2006	Enter 1999 A & B basis adjustments in attribute profiler.	2.1	\$264	\$554	A3
Wang	Michelle Xiaomu	MXW	Staff	10/18/2006	Enter 2002-2003 basis adjustments in attribute profiler.	2.1	\$264	\$554	A3
Wang	Michelle Xiaomu	MXW	Staff	10/18/2006	Enter 2000-2001 basis adjustments in attribute profiler.	2.9	\$264	\$766	A3
Blank	Jacob M.	JMB	Partner	10/19/2006	Call regarding loss limitations, calculation of Built in Gain or Loss and review of models.	0.6	\$750	\$450	A3
Frank	Michele L.	MLF	Senior Manager	10/19/2006	Consult with J. McBride, M. Wang, and P. Lee regarding misc. stock basis issues (technical and attribute profiler related)	0.5	\$600	\$300	A3
Lee	Patrick	PL	Senior Manager	10/19/2006	Summarizing conclusions regarding tax basis adjustments.	1.9	\$600	\$1,140	A3
Lee	Patrick	PL	Senior Manager	10/19/2006	Reviewing tax basis calculations with S. Gale.	2.6	\$600	\$1,560	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Lee	Patrick	PL	Senior Manager	10/19/2006	Reviewing tax basis information.	2.7	\$600	\$1,620	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/19/2006	Stock basis: Assist M. Wang with attribute profiler software.	2.1	\$600	\$1,260	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/19/2006	Stock basis: Discussions with P. Lee re: proposed annual basis adjustments for yearly activity.	2.4	\$600	\$1,440	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/19/2006	382: Discussions with H. Tucker & R. Ward re: whether Delphi was in a NUBIL position @ 12/31/05.	1.1	\$600	\$660	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/19/2006	382: Have Schedule L book basis balance sheet recreated in excel and attempt to convert to tax basis on consolidated level.	1.6	\$600	\$960	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/19/2006	382 NUBIL: Meet with M. Lewis of Delphi to discuss investment in subs accounts.	1.1	\$600	\$660	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/19/2006	382 NUBIL: Review deferred tax provision provided by C. Tosto - push adjustments to tax basis balance sheet.	1.7	\$600	\$1,020	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/19/2006	Stock basis: Review additional information from S. Gale re entity history and beginning basis for selected entities.	2.9	\$600	\$1,740	A3
Tucker	Howard J.	HJT	Partner	10/19/2006	Discussions with R. Ward and J. McBride regarding 382.	2.1	\$700	\$1,470	A3
Wang	Michelle Xiaomu	MXW	Staff	10/19/2006	Prepare copy of 2004 & 2005 binders.	1.0	\$264	\$264	A3
Wang	Michelle Xiaomu	MXW	Staff	10/19/2006	Entered Delphi 2005 1120 Schedule L in Excel.	2.0	\$264	\$528	A3
Wang	Michelle Xiaomu	MXW	Staff	10/19/2006	Enter 2005 stock basis adjustments in attribute profiler.	1.5	\$264	\$396	A3
Wang	Michelle Xiaomu	MXW	Staff	10/19/2006	Entered 2004 stock basis adjustment in attribute profiler.	1.8	\$264	\$475	A3
Wang	Michelle Xiaomu	MXW	Staff	10/19/2006	Reviewed data entry in attribute profiler, fixed errors.	2.8	\$264	\$739	A3
Ward	Richard D.	RDW	Executive Director	10/19/2006	Work relative to NUBIG/NUBIL	1.1	\$660	\$726	A3
Blank	Jacob M.	JMB	Partner	10/20/2006	Research regarding loss limitations.	1.4	\$750	\$1,050	A3
Frank	Michele L.	MLF	Senior Manager	10/20/2006	Discuss Attribute profiler issues with M. Wang.	0.2	\$600	\$120	A3
Tucker	Howard J.	HJT	Partner	10/20/2006	Review data regarding 382	2.6	\$700	\$1,820	A3
Wang	Michelle Xiaomu	MXW	Staff	10/20/2006	Fixed short periods problems in Attribute Profiler.	1.5	\$264	\$396	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Blank	Jacob M.	JMB	Partner	10/22/2006	Call regarding Section 382, 84-176.	1.0	\$750	\$750	A3
Lee	Patrick	PL	Senior Manager	10/23/2006	Review Basis Schedules.	1.7	\$600	\$1,020	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/23/2006	NUBIL Calc: Discussion with H. Tucker & R. Ward re: approach to estimate NUBIL using consolidated balance sheet info.	1.1	\$600	\$660	A3
Tucker	Howard J.	HJT	Partner	10/23/2006	Discussion with J. McBride & R. Ward re: approach to estimate NUBIL using consolidated balance sheet info.	0.7	\$700	\$490	A3
Ward	Richard D.	RDW	Executive Director	10/23/2006	Work on high level NUBIG/NUBIL analysis	1.7	\$660	\$1,122	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/24/2006	Outside stock basis: Input beginning basis amounts and all available entity structure history into attribute profile software.	2.1	\$600	\$1,260	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/24/2006	Outside stock basis: Obtain documentation re initial basis (both from GM spin and subsequent formations an acquisitions of entities).	2.4	\$600	\$1,440	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/24/2006	Outside stock basis: Input beginning basis amounts and all available entity structure history into attribute profile software.	2.8	\$600	\$1,680	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/24/2006	Stock basis: Discussions with S. Gale re additional information on open questions related to entity structure history, treatment of NOL carryover in stock basis.	1.1	\$600	\$660	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/24/2006	Stock basis: Update entity structure history to reflect new information.	1.8	\$600	\$1,080	A3
Ward	Richard D.	RDW	Executive Director	10/24/2006	NUBIG/NUBIL analysis - call with Skadden and H. Tucker	2.2	\$660	\$1,452	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/25/2006	Inside basis: Form separate company tax basis assets & liabilities into a consolidating tax basis balance sheet - add logic into spreadsheet to adjust investments in U.S. consolidated subs to actual.	2.9	\$600	\$1,740	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/25/2006	Outside stock basis: Tick & tie preliminary stock basis report to make sure software is delivering output as expected & that annual basis adjustments are consistent with detail provided by Delphi.	2.9	\$600	\$1,740	A3
Tucker	Howard J.	HJT	Partner	10/25/2006	Discussions regarding 382	1.3	\$700	\$910	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Blank	Jacob M.	JMB	Partner	10/26/2006	Call with Gross, Sensenbrenner, H. Tucker and R. Ward regarding 382 implications of emergence transactions under consideration	0.9	\$750	\$675	A3
Blank	Jacob M.	JMB	Partner	10/26/2006	Review 382 Opyion rules.	1.1	\$750	\$825	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/26/2006	Discussion with R. Ward re tax basis balance sheets.	1.6	\$600	\$960	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/26/2006	Send current version of tax basis balance sheets to R. Ward.	0.3	\$600	\$180	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/26/2006	Prepare email correspondence with S. Gale of re: formation of Delphi NY Holding Corporation.	0.8	\$600	\$480	A3
Tucker	Howard J.	HJT	Partner	10/26/2006	Discussions regarding 382 implications of emergence transactions under consideration	2.3	\$700	\$1,610	A3
Ward	Richard D.	RDW	Executive Director	10/26/2006	Call with Gross, Sensenbrenner, H. Tucker and J. Blank regarding 382 implications of emergence transactions under consideration	1.0	\$660	\$660	A3
Mc Bride Jr.	James E .	JEM	Senior Manager	10/27/2006	Stock basis: Correspondence with S. Gale re: contributions/distributions.	0.4	\$600	\$240	A3
A3 Project Total:						<u>177.8</u>		<u>\$100,485</u>	
Fee Application Preparation									
Aquino	Heather	HRA	Client Serving Associate	10/2/2006	Preparation of email to S. Pacella regarding out of scope hours - August.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	10/2/2006	Review file with the hours/fees for Aug and Sept received from C. Tosto.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	10/2/2006	Correspondence with S. Pacella regarding Delphi Augus Hours - Submitted Late.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/2/2006	Correspondence with M. Kearns and M. Rothmund regarding Delphi August Additional Time Entries.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	10/2/2006	Correspondence with V. Singleton and B. Hamblin regarding adding Info6 role for the Catalyst Carve-Out and Saginaw Carve-Out audit codes.	0.2	\$125	\$25	
Sheckell	Steven F.	SFS	Partner	10/2/2006	Discuss with counsel resolution of fee application	0.4	\$525	\$210	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Threet	Crystal M.	CMT	Staff	10/2/2006	Accumulation of information related to preparation of fee application.	0.1	\$125	\$975	
Tosto	Cathy I.	CIT	Partner	10/2/2006	Prepare billing information for client	0.9	\$525	\$473	
Aquino	Heather	HRA	Client Serving Associate	10/3/2006	Correspondence with V. Singleton regarding September T&E.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	10/3/2006	Correspondence with S. Craig regarding Delphi August Additional Time Entries.	0.2	\$125	\$25	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/3/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Threet	Crystal M.	CMT	Staff	10/3/2006	Accumulation of information related to preparation of fee application.	0.1	\$125	\$763	
Aquino	Heather	HRA	Client Serving Associate	10/4/2006	Correspondence with A. Menth regarding Delphi charge codes.	0.1	\$125	\$13	
Marold	Erick W.	EWM	Senior	10/4/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Aquino	Heather	HRA	Client Serving Associate	10/5/2006	Review correspondence related to Delphi Fee App Issue.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	10/5/2006	Preparation of September Access database for bankruptcy billing process.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	10/5/2006	Review September T&E received from V. Singleton; format accordingly for access database import.	0.9	\$125	\$113	
Harbaugh	James M.	JMH	Senior	10/5/2006	Accumulation of information related to preparation of fee application.	0.4	\$225	\$90	
Sheckell	Steven F.	SFS	Partner	10/5/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Aquino	Heather	HRA	Client Serving Associate	10/6/2006	Begin formatting June invoice per Court requirements.	1.6	\$125	\$200	
Aquino	Heather	HRA	Client Serving Associate	10/6/2006	Update MASTER Employees and MASTER Code Combo for September invoice.	1.3	\$125	\$163	
Aquino	Heather	HRA	Client Serving Associate	10/6/2006	Accumulation of information related to preparation of fee application.	1.3	\$125	\$163	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Asher	Kevin F.	KFA	Partner	10/6/2006	Preparation and analysis of work for review by court	1.0	\$700	\$700	
Barwin	Kristen N.	KNB	Staff	10/6/2006	Accumulation of information related to preparation of fee application.	0.4	\$200	\$80	
Boehm	Michael J.	MJB	Manager	10/6/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Ford	David Hampton	DHF	Staff	10/6/2006	Accumulation of information related to preparation of fee application.	0.9	\$200	\$180	
Horner	Kevin John	KJH	Staff	10/6/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Kearns	Matthew R.	MRK	Senior	10/6/2006	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Krabill	Aaron J.	AJK	Senior Manager	10/6/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Miller	Nicholas S.	NSM	Manager	10/6/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Peterson	Christopher A.	CAP	Manager	10/6/2006	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	
Ranney	Amber C.	ACR	Senior	10/6/2006	Accumulation of information related to preparation of fee application.	0.7	\$250	\$175	
Rothmund	Mario Valentin	MVR	Senior	10/6/2006	Accumulation of information related to preparation of fee application.	1.1	\$225	\$248	
Saimoua	Omar Issam	OIS	Staff	10/6/2006	Accumulation of information related to preparation of fee application.	0.5	\$200	\$100	
Simpson	Jamie	JS	Senior Manager	10/6/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Tau	King-Sze	KST	Senior	10/6/2006	Accumulation of information related to preparation of fee application.	0.7	\$250	\$175	
Aquino	Heather	HRA	Client Serving Associate	10/10/2006	Correspondence with A. Krabill, B. Hamblin and J. Simpson regarding Delphi Original Engagement Letters.	0.5	\$125	\$63	
Ford	David Hampton	DHF	Staff	10/11/2006	Accumulation of information related to preparation of fee application.	0.4	\$200	\$80	
Peterson	Christopher A.	CAP	Manager	10/11/2006	Accumulation of information related to preparation of fee application.	0.5	\$300	\$150	
Saimoua	Omar Issam	OIS	Staff	10/11/2006	Accumulation of information related to preparation of fee application.	1.0	\$200	\$200	
Boehm	Michael J.	MJB	Manager	10/12/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	10/12/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	10/13/2006	Work on Delphi September invoice.	3.9	\$125	\$488	
Aquino	Heather	HRA	Client Serving Associate	10/13/2006	Correspondence with M. Kearns regarding advisory charge code.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	10/13/2006	Accumulation of information related to preparation of fee application.	1.4	\$125	\$175	
Barwin	Kristen N.	KNB	Staff	10/13/2006	Accumulation of information related to preparation of fee application.	0.4	\$200	\$80	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/13/2006	Accumulation of information related to preparation of fee application.	0.4	\$425	\$170	
Horner	Kevin John	KJH	Staff	10/13/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Kearns	Matthew R.	MRK	Senior	10/13/2006	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Krabill	Aaron J.	AJK	Senior Manager	10/13/2006	Accumulation of information related to preparation of fee application.	0.4	\$425	\$170	
Marold	Erick W.	EWM	Senior	10/13/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Miller	Nicholas S.	NSM	Manager	10/13/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Nicol	Jeremy M.	JMN	Staff	10/13/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Pikos	Matthew C.	MCP	Senior	10/13/2006	Accumulation of information related to preparation of fee application.	0.2	\$225	\$45	
Ranney	Amber C.	ACR	Senior	10/13/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Rothmund	Mario Valentin	MVR	Senior	10/13/2006	Accumulation of information related to preparation of fee application.	1.1	\$225	\$248	
Saimoua	Omar Issam	OIS	Staff	10/13/2006	Accumulation of information related to preparation of fee application.	0.7	\$200	\$140	
Sheckell	Steven F.	SFS	Partner	10/13/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Simpson	Emma-Rose S.	ESS	Staff	10/13/2006	Accumulation of information related to preparation of fee application.	0.5	\$200	\$100	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	10/13/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Stille	Mark Jacob	MJS	Senior	10/13/2006	Accumulation of information related to preparation of fee application.	0.3	\$225	\$68	
Tau	King-Sze	KST	Senior	10/13/2006	Accumulation of information related to preparation of fee application.	0.5	\$250	\$125	
Aquino	Heather	HRA	Client Serving Associate	10/16/2006	Work on September invoice.	4.6	\$125	\$575	
Aquino	Heather	HRA	Client Serving Associate	10/16/2006	Correspondence with K. Tau regarding Out-of-scope Charge code.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	10/16/2006	Correspondence with A. Krabill regarding Delphi September Reclass.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/16/2006	Correspondence with M. Hatzfeld regarding Delphi September Time Inquiry.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	10/16/2006	Correspondence with L. Schwandt regarding Delphi / Legal Cost Control file formatting.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	10/16/2006	Correspondence with individuals regarding Delphi Time Description for September invoice.	0.4	\$125	\$50	
Schwandt	Lisa N.	LNS	Staff	10/16/2006	Formatting Combined Invoice Detail for July and August	2.4	\$125	\$300	
Aquino	Heather	HRA	Client Serving Associate	10/17/2006	Work on submissions for Delphi / Legal Cost Control.	1.1	\$125	\$138	
Aquino	Heather	HRA	Client Serving Associate	10/17/2006	Preparation of September 06 TSRS Time for S. Pacella.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	10/17/2006	Preparation of September 06 Tax Time for J. Hegelmann.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	10/17/2006	Correspondence with individuals regarding September time descriptions.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	10/17/2006	Correspondence with individuals regarding September expense descriptions.	0.9	\$125	\$113	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/17/2006	Correspondence with J. Simon and S. Sheckell regarding Delphi / Legal Cost Control.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/17/2006	Correspondence with J. Simon regarding objections to Delphi/E&Y/August Fee Statement.	0.2	\$125	\$25	
Hegemann	Julie Ann	JAH	Senior	10/17/2006	Review September billing and send to Cathy for additional review/approval	0.4	\$250	\$100	
Aquino	Heather	HRA	Client Serving Associate	10/18/2006	Work on September invoice detail.	3.6	\$125	\$450	
Aquino	Heather	HRA	Client Serving Associate	10/18/2006	Correspondence with individuals regarding Delphi September Time Descriptions.	0.2	\$125	\$25	
Sheckell	Steven F.	SFS	Partner	10/18/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Review Mexico Time on September invoice.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Correspondence with J. Simpson regarding Mexico Tim on September invoice.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Correspondence with R. Furlan regarding Delphi September Time Description.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Finalize draft of September 06 EXHIBIT D; forward to J. Simpson accordingly.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Finalize draft of September 06 EXHIBIT E; forward to J. Simpson accordingly.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	10/19/2006	Correspondence with B. Olson regarding Year to date fees (USD) for Federal Mogul.	0.2	\$125	\$25	
Ford	David Hampton	DHF	Staff	10/19/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/19/2006	Accumulation of information related to preparation of fee application.	0.5	\$425	\$213	
Schwandt	Lisa N.	LNS	Staff	10/19/2006	Accumulation of information related to preparation of fee application.	0.4	\$125	\$50	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	10/19/2006	Review of September invoice for bankruptcy court.	2.8	\$425	\$1,190	
Simpson	Jamie	JS	Senior Manager	10/19/2006	Accumulation of information related to preparation of fee application.	0.7	\$425	\$298	
Aquino	Heather	HRA	Client Serving Associate	10/20/2006	Begin revising September Exhibit D per J. Simpson's revisions.	1.2	\$125	\$150	
Aquino	Heather	HRA	Client Serving Associate	10/20/2006	Correspondence with K. Barber regarding Delphi September Time.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/20/2006	Accumulation of information related to preparation of fee application.	1.3	\$125	\$163	
Aquino	Heather	HRA	Client Serving Associate	10/20/2006	Meeting with S. Sheckell, J. Simpson and B. Hamblin regarding payment status.	0.8	\$125	\$100	
Asher	Kevin F.	KFA	Partner	10/20/2006	Accumulation of information related to preparation of fee application.	1.1	\$700	\$770	
Barwin	Kristen N.	KNB	Staff	10/20/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Boehm	Michael J.	MJB	Manager	10/20/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Gerber	Katherine A.	CAA	Senior	10/20/2006	Accumulation of information related to preparation of fee application.	0.4	\$275	\$110	
Horner	Kevin John	KJH	Staff	10/20/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Imberger	Guido	GI	Senior Manager	10/20/2006	Accumulation of information related to preparation of fee application.	0.3	\$425	\$128	
Kearns	Matthew R.	MRK	Senior	10/20/2006	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Krabill	Aaron J.	AJK	Senior Manager	10/20/2006	Accumulation of information related to preparation of fee application.	0.4	\$425	\$170	
Miller	Nicholas S.	NSM	Manager	10/20/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Pacella	Shannon M.	SMP	Manager	10/20/2006	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	
Pikos	Matthew C.	MCP	Senior	10/20/2006	Accumulation of information related to preparation of fee application.	0.6	\$225	\$135	
Ranney	Amber C.	ACR	Senior	10/20/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	10/20/2006	Accumulation of information related to preparation of fee application.	1.1	\$225	\$248	
Saimoua	Omar Issam	OIS	Staff	10/20/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Simpson	Jamie	JS	Senior Manager	10/20/2006	Discussion with H. Aquino regarding September invoice.	0.6	\$425	\$255	
Stille	Mark Jacob	MJS	Senior	10/20/2006	Accumulation of information related to preparation of fee application.	0.3	\$225	\$68	
Tau	King-Sze	KST	Senior	10/20/2006	Accumulation of information related to preparation of fee application.	0.7	\$250	\$175	
Tosto	Cathy I.	CIT	Partner	10/20/2006	Review billing for September	0.8	\$525	\$420	
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Correspondence with K. Barber regarding Delphi September Time.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Correspondence with N. Miller regarding September Invoice Inquiry.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Correspondence with M. Hatzfeld regarding Delphi September Reclass.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Preparation of updated Outstanding Invoice Analysis per J. Sheckell.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Revisions to September expenses and other out of scope detail per J. Simpson.	2.3	\$125	\$288	
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Correspondence with Saginaw team regarding Delphi September Reclasses.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Correspondence with J. Simpson regarding Mexico Tim on September invoice.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Preparation of email to team regarding Delphi Bank Adm Time per J. Simpson.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Correspondence with C. Tosto regarding B. Olson's time on September invoice.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Correspondence with J. Henning regarding Delphi September Expenses - Reclass.	0.1	\$125	\$13	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Correspondence with C. Tosto and J. Hegelmann regarding James Harbaugh September Tax Time.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Correspondence with S. Pacella regarding K. Barbers time on the September invoice (updated).	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	10/23/2006	Correspondence with S. Sheckell, J. Simpson and B. Hamblin regarding Outstanding Invoice Analysis as of 10.23.06.	0.9	\$125	\$113	
Pacella	Shannon M.	SMP	Manager	10/23/2006	Review hours charged to identify out of scope time.	1.1	\$300	\$330	
Sheckell	Steven F.	SFS	Partner	10/23/2006	Review and reconcile outstanding invoices to payments	0.4	\$525	\$210	
Simpson	Jamie	JS	Senior Manager	10/23/2006	Review of Exhibit E (expense detail) for September.	1.1	\$425	\$468	
Simpson	Jamie	JS	Senior Manager	10/23/2006	Review of time detail from Mexico for September invoice.	0.8	\$425	\$340	
Aquino	Heather	HRA	Client Serving Associate	10/24/2006	Work on revisions to September invoice.	2.1	\$125	\$263	
Aquino	Heather	HRA	Client Serving Associate	10/24/2006	Correspondence with J. Simpson regarding September invoice.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	10/24/2006	Correspondence with B. Hamblin regarding Delphi AABS NBD Code.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	10/24/2006	Preparation of email to S. Hernandez regarding September invoice.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	10/24/2006	Correspondence with M. Martell regarding Delphi Time Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	10/24/2006	Attempt to call S. Hernandez regarding September invoice with J. Simpson.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/24/2006	Correspondence with J. Simpson and B. Hamblin regarding Delphi Audit EPT.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	10/24/2006	Correspondence with S. Pacella and S. Rai regarding Delphi Time Descriptions.	0.2	\$125	\$25	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	10/24/2006	Review hours charged for September to identify out of scope hours.	1.2	\$300	\$360	
Simpson	Jamie	JS	Senior Manager	10/24/2006	Review of September invoice.	0.6	\$425	\$255	
Aquino	Heather	HRA	Client Serving Associate	10/25/2006	Work on September invoice revisions.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	10/25/2006	Call with S. Hernandez regarding September invoice.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/25/2006	Correspondence with B. Hamblin regarding Delphi AABS NBD Code.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/25/2006	Correspondence with M. Martell regarding Delphi Time Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	10/25/2006	Preparation of team contact list by level for K. Cobb per J. Simpson.	0.5	\$125	\$63	
Aquino	Heather	HRA	Client Serving Associate	10/25/2006	Correspondence with M. Kearns regarding Delphi September Time Inquiry.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/25/2006	Preparation of September ACS Time included in audit time per J. Simpson.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/25/2006	Preparation of September AHG Time included in audit time per J. Simpson.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/25/2006	Preparation of September E&C Time included in audit time per J. Simpson.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	10/25/2006	Preparation of September E&S Time included in audit time per J. Simpson.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	10/25/2006	Preparation of September T&I Time included in audit time per J. Simpson.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/25/2006	Preparation of September DPSS Time included in audit time per J. Simpson.	0.3	\$125	\$38	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/25/2006	Preparation of September Dayton Time included in audit time per J. Simpson.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	10/25/2006	Preparation of September Packard Time included in audit time per J. Simpson.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/25/2006	Preparation of email to J. Henning and M. Hatzfeld regarding September 06 Saginaw OOS Time.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	10/25/2006	Preparation of email to TSRS team regarding Delphi AABS NBD Code - Reclass of IT Outsourcing Time.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/25/2006	Correspondence with J. Simpson, J. Hegelmann, D. Kelley and C. Tosto regarding FIN 48 Charge Codes.	0.2	\$125	\$25	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/25/2006	Time spent identifying out-of-scope time incurred during the month of September for Saginaw, E&C, Packard divisions.	1.2	\$425	\$510	
Henning	Jeffrey M.	JMH	Partner	10/25/2006	Accumulation of information related to preparation of fee application.	0.5	\$525	\$263	
Pacella	Shannon M.	SMP	Manager	10/25/2006	Time spent to review hours charged from March - August to identify out of scope hours.	1.6	\$300	\$480	
Sheckell	Steven F.	SFS	Partner	10/25/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Sheckell	Steven F.	SFS	Partner	10/25/2006	Review of monthly invoice submitted to court	3.3	\$525	\$1,733	
Simpson	Jamie	JS	Senior Manager	10/25/2006	Review of division team summaries of out of scope time to be included in September invoice.	3.2	\$425	\$1,360	
Aquino	Heather	HRA	Client Serving Associate	10/26/2006	Work on revisions to September invoice.	4.7	\$125	\$588	
Aquino	Heather	HRA	Client Serving Associate	10/26/2006	Correspondence with J. Simpson regarding Delphi Time reports.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/26/2006	Meeting with K. Schaeuffer regarding billing/payment process of invoices.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	10/26/2006	Correspondence with G. Imberger regarding Delphi September Saginaw Reclass.	0.1	\$125	\$13	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/26/2006	Correspondence with J. Simpson regarding Mexico inventory on September invoice.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	10/26/2006	Call with J. Simpson regarding Mexico inventory time not included in September invoice.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	10/26/2006	Locate and send Mexico inventory time not included in September invoice to J. Simpson per her request.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	10/26/2006	Correspondence with K. Asher, B. Hamblin and S. Pacella regarding Delphi Charge Code for IT Outsourcing Time.	0.4	\$125	\$50	
Chamarro	Destiny D.	DDC	Staff	10/26/2006	Accumulation of information related to preparation of fee application.	0.3	\$200	\$60	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/26/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Pacella	Shannon M.	SMP	Manager	10/26/2006	Time spent to review hours charged from March to August to identify out of scope hours.	1.1	\$300	\$330	
Simpson	Jamie	JS	Senior Manager	10/26/2006	Review of September invoice for the bankruptcy court.	2.1	\$425	\$893	
Simpson	Jamie	JS	Senior Manager	10/26/2006	Discussion with H. Aquino regarding September invoice.	0.8	\$425	\$340	
Simpson	Jamie	JS	Senior Manager	10/26/2006	Review of time detail from Mexico team for September invoice.	1.1	\$425	\$468	
Aquino	Heather	HRA	Client Serving Associate	10/27/2006	Finalize September invoice.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	10/27/2006	Revisions to September invoice per J. Simpson.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	10/27/2006	Preparation of billing summary for September invoice.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	10/27/2006	Preparation of timekeeper summary for September invoice.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	10/27/2006	Review and comment on Delphi Time reports email per J. Simpson.	0.3	\$125	\$38	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/27/2006	Correspondence with A. Krabill regarding time reporting process.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	10/27/2006	Correspondence with B. Hamblin regarding final September invoice.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	10/27/2006	Preparation of September invoice package for all interested parties.	1.7	\$125	\$213	
Aquino	Heather	HRA	Client Serving Associate	10/27/2006	Accumulation of information related to preparation of fee application.	1.3	\$125	\$163	
Aquino	Heather	HRA	Client Serving Associate	10/27/2006	Correspondence with J. Simpson regarding additional out of scope time recovered from August.	0.2	\$125	\$25	
Asher	Kevin F.	KFA	Partner	10/27/2006	Accumulation of information related to preparation of fee application.	0.9	\$700	\$630	
Barwin	Kristen N.	KNB	Staff	10/27/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Boehm	Michael J.	MJB	Manager	10/27/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Chamarro	Destiny D.	DDC	Staff	10/27/2006	Accumulation of information related to preparation of fee application.	0.2	\$200	\$40	
Gerber	Katherine A.	CAA	Senior	10/27/2006	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Harbaugh	James M.	JMH	Senior	10/27/2006	Accumulation of information related to preparation of fee application.	0.5	\$225	\$113	
Horner	Kevin John	KJH	Staff	10/27/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Huffman	Derek T.	DTH	Senior	10/27/2006	Accumulation of information related to preparation of fee application.	0.2	\$225	\$45	
Kearns	Matthew R.	MRK	Senior	10/27/2006	Accumulation of information related to preparation of fee application.	0.4	\$275	\$110	
Krabill	Aaron J.	AJK	Senior Manager	10/27/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Krabill	Aaron J.	AJK	Senior Manager	10/27/2006	Review of e-mail to be sent to team regarding gathering and recording of time.	0.2	\$425	\$85	
Marold	Erick W.	EWM	Senior	10/27/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	10/27/2006	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	
Pikos	Matthew C.	MCP	Senior	10/27/2006	Accumulation of information related to preparation of fee application.	0.7	\$225	\$158	
Powers	Laura	LP	Staff	10/27/2006	Accumulation of information related to preparation of fee application.	0.7	\$125	\$88	
Rothmund	Mario Valentin	MVR	Senior	10/27/2006	Accumulation of information related to preparation of fee application.	0.9	\$225	\$203	
Saimoua	Omar Issam	OIS	Staff	10/27/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Schwandt	Lisa N.	LNS	Staff	10/27/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Simpson	Emma-Rose S.	ESS	Staff	10/27/2006	Accumulation of information related to preparation of fee application.	0.5	\$200	\$100	
Simpson	Jamie	JS	Senior Manager	10/27/2006	Accumulation of information related to preparation of fee application.	0.7	\$425	\$298	
Simpson	Jamie	JS	Senior Manager	10/27/2006	Review of final draft of the September invoice for the bankruptcy court.	1.1	\$425	\$468	
Stille	Mark Jacob	MJS	Senior	10/27/2006	Accumulation of information related to preparation of fee application.	0.4	\$225	\$90	
Tau	King-Sze	KST	Senior	10/27/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Fee Application Preparation Total:							<u>142.4</u>	<u>\$36,703</u>	